Elementary and Secondary Education Act (ESEA) Finance Guide

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ESEA Finance

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INTRODUCTION

This document provides general guidance on the fiscal requirements under Every Student Succeeds Act (ESSA). ESSA is the most recent version of the Elementary and Secondary Education Act (ESEA) which was signed into law on December 10, 2015 and went into effect on July 1, 2017. For more information about ESSA, please see http://www2.ed.gov/policy/elsec/leg/essa/index.html.

Programs included under ESEA include:

- Title I.A Improving Basic Programs Operated by Local Educational Agencies
- Title I.C Education of Migratory Children
- Title I.D Prevention and Intervention Programs for Children and Youth Who Are Neglected, Delinquent, or At-Risk
- Title II.A Supporting Effective Instruction
- Title III Language Instruction for English Learners and Immigrant Students
- Title IV.A Student Support and Academic Enrichment Grant
- Title V.B Rural Education Initiative
- Title I School Improvement (a)
- Homeless Education

TERMINOLOGY

Administration Pool – Administration pool must be reasonable and necessary for Titles I.A, I.C, I.D, II.A, and V.B. No more than two percent of Title III and Title IV.A may be pooled for administration.

Administrative Cost – A combination of Administration Pool and Indirect Costs.

Appropriately Certified – Those who possess the required certificate for the grade level and/or content area for which they provide instruction.

Buttons (commands or links to other pages)

- Calculate Indirect Costs - calculates the maximum amount district/LEA may charge to Indirect Costs category. This is an optional reimbursement for expenditures not otherwise included in the budget. It is calculated by multiplying total direct costs for salaries, employee benefits, purchased services, materials, and supplies by the LEAs restricted indirect cost rate.
- Edits - Displays errors and/or warnings (see detailed description in alpha list below).
- Save - saves changes without moving to a different page. Changes will be saved even if there is an error in the data that will not let the final version be submitted. One exception would be if a non-numeric value or negative amount is put in a numeric field.
- Submit —submits Payment Request or Final Expenditure Report (FER).
- Payment History - Displays a report, in a separate window, that shows all the payments previously received through payment request.
- Distribution of Expenditures by Funding Source - displays the funding source of expenditures submitted in the FER

Bypass – A means by which the United States Department of Education (USED) Secretary directly provides equitable services to nonpublic school students and teachers through a third-party provider. The Secretary implements a bypass if a State Education Agency (SEA) or LEA has substantially failed or is unwilling to provide, or is prohibited by law from providing, the required equitable services for nonpublic school students.

Capital Outlay – Repairable items electrical or mechanical in nature or furniture costing $1,000 or more per unit/set.

Cash Management Improvement Act (CMIA) – The Cash Management Improvement Act (CMIA) was placed in operation to prevent interest earnings on Federal funds. Section 31 CFR Part 205 "Rules and Procedures for Efficient Federal-State Funds Transfers" states that methods and procedures for payment must minimize the time elapsing between the transfer of funds from the United States Treasury to the State and ultimately to the pass-through entity. Therefore, The Department of Elementary and Secondary Education (DESE) must ensure that payments to the pass-through entity are for reimbursements only. DESE must monitor payments to assure that they conform to the Federal regulations. This applies to both monthly payment requests and FER payments. DESE does not allow advance payments. For example, to consider the funds "spent," the payroll transactions should be recorded on the LEAs books **and** the funds delivered to the recipients.

Carryover – The portion of the allocation not expended by the end of the grant period which is added to the available funds in the following fiscal year.

Community Eligibility Provision (CEP) – An alternative to the household application for free and reduced price meals in LEAs and schools in high economic deprivation areas.

Cost Objective – A function, organizational subdivision, contract, grant, or other activity for which costs data are needed and for which costs are incurred.

District/LEA Comment – allows district/LEA to enter comments up to 1,000 characters. This can be done any time prior to submission of the Budget Applications/Payment Requests/FERs. DESE will be able to view, but not change, these comments.

DESE Comment – allows DESE staff to enter comments. District/LEA should check both the approved or disapproved Budget Applications/Payment Requests/FERs for DESE Comments.

Distribution of Expenditures by Funding Source – Each column of the grid represents a funding source from which funds were expended for one of the ESEA programs. All ESEA funding sources will display by default. There will also be an Other Schoolwide column that represents all other funding sources from which expenditures were made as a result of non-ESEA grants contributing to the Schoolwide Pool.

District/LEA Contact – populated from Core Data Screen 3.

Edits – the errors and warnings will be displayed via a red EDITS button on the page. When the EDITS button is clicked, a separate page will pop up showing a description of the errors and warnings. If Hard Errors exist (messages coded "E"), if Warning Errors appear (messages coded "W")

Excess Funds – Carryover funds that exceed the maximum carryover.

Expenditure of Funds – Payment for obligations made during a fiscal year.

Fiscal Year (FY) – A twelve month period beginning July 1st and ending June 30th.

Final Expenditure Report (FER) – used to indicate the amount of funds actually expended in various categories. The FER is also used as the **final payment request** for the grant.

Full-Time Equivalency (FTE) – The amount of time an employee spends fulfilling his/her assignment. One FTE is a full-time employee. If not full-time, the FTE is usually expressed as a decimal to the nearest hundredth. As a data element in the application, FTE refers to salaried positions or those paid on an hourly rate rather than those receiving stipends for one-time events.

Function Codes – A function code designates an action or purpose for which expenditure is made. Function codes are described in the School Finance "Missouri Financial Accounting Manual". Each program will specify which codes are valid in their grant.

Funds Available – maximum amount available for the grant including carryover funds (if applicable) from prior year.

General Federal Guidance – A document to provide a reference to the fiscal requirements and procedures for responsible financial management of federal grant programs.

Grant Summary page – page displays summary information concerning the Budget Applications, Payment Requests, and FERs, including each version and its status, for a specific grant. This page also displays the

Department's Fiscal and Program contact information as well as the district/LEA contact information for the chosen grant.

Grant Version – title indicates the phase of a Budget Application, Payment Request or FER.

- **Initial** – the original version.
- **Revision** – will have the word Revision with a number behind it indicating which revision.

Grid Comparison Report – displays both the current and the last approved Budget or FER for a selected grant. This report is necessary to provide a way for the district/LEA to compare the grids for both the Budget Application and the FER. The most recent two sets of Budget or FER figures will always be displayed.

Hold-Harmless (Title I.A) – The percentage of a given fiscal year's allocation guaranteed to the LEA the following fiscal year.

Indirect Cost – Costs which are not readily identified with the activities funded by the federal grant but are nevertheless incurred for the joint benefit of the programs. A district/LEA is not required to budget money toward Indirect Costs. The district/LEA may use an amount less than or equal to the maximum calculated amount. However, the FER Grand Total cannot exceed the maximum Funds Available. Only a district/LEA who have a Department certified Indirect Cost Rate may claim Indirect Costs. Indirect Cost is calculated on the Program Costs Subtotal minus capital outlay multiplied by the indirect cost rate%

Instructional Paraprofessionals – Those who possess, at a minimum, 60 college hours or have passed the Paraprofessional or ParaPro Assessment and who work under the direct supervision of an appropriately certified teacher to provide instructional assistance.

Multiple Attendance Centers – An LEA having two or more schools with at least one of the same grades.

Object Codes – An object code describes the service or commodity obtained as a result of a specific expenditure. Object codes are described in the Department's School Finance "Missouri Financial Accounting Manual". All programs use the same Object Codes in ePeGS.

Obligation of Funds – A purchase order, a contract, a service, or similar transaction during a given period that requires payment by the recipient. Funds may not be obligated before July 1st or the substantially approved date, whichever comes later.

Overlapping Grade Spans – An LEA having two or more schools with at least one of the same grades.

Physical Inventory – The verification of on-hand inventory quantities by taking an actual count every two years.

Reallocated Funds – Funds redistributed among eligible LEAs.

REAP-Flex – REAP-Flex authority provides flexibility to eligible rural LEAs to use funds out of Title II.A and Title IV.A, for purposes under Titles I.A, II.A, III, and IV.A. REAP LEAs without nonpublic requirements may flex 100% of these funds. Under REAP-Flex, an LEA must spend these funds on local activities authorized under one of these programs but does not have to meet the set-aside requirements of those programs.

Salary Differential – Allows LEAs to consider variations in personnel cost, such as seniority pay differentials or fringe benefit differentials as a set-aside cost rather than part of the funds allocated to the schools.

Schoolwide Pool – An option for schoolwide programs to commingle federal, state, and local funds to upgrade the entire educational program.

Schoolwide Program – Allows LEAs to use the key elements of Title I.A to upgrade their entire educational program so all students can reach high educational standards. A school is eligible to implement a schoolwide program if at least 40% of the enrolled students are economically deprived, 40% of the school attendance center children are from economically deprived families or the school has an approved waiver from DESE.

Show/Hide hyperlinks:

- **Show—**displays list of Budget Applications, Payment Requests, 9/30 Report or FERs.
- **Hide—**hides the list of Budget Applications, Payment Requests, 9/30 Report or FERs

Sidebar Menu:

- ePeGS utilizes a navigation system which is located on the left side of the screen**.**
- This menu can be collapsed by:
- clicking top arrow ▸
- This menu can be partially collapsed by clicking on section arrows ▾

Small Rural School Achievement (SRSA) – Funding source for small rural schools that comes directly from the U.S. ED under Title V.B; therefore, these funds are not included in the ESEA Consolidated Application. LEAs may use these funds to support the programs included in the ESEA Consolidated Application.

Submittal and Approval – this page is used to submit the Budget Application, Payment Request or FER.

Targeted Assistance Program – Title I.A funds must be used for serving children identified through multiple criteria as having the greatest educational need.

Transferability – Under ESEA, LEAs have additional flexibility to transfer all or any lesser amount of funds from Title II.A and Title IV.A into Title I.A, Title I.C, Title I.D, Title II.A, Title III.A, Title IV.A, and Title V.B. An LEA may only transfer eligible funds into a program for which that LEA receives an allocation for that fiscal year.

Web Log in – internet page where users enter User ID and Password in order to gain access to the Funding Application. Unauthorized Users may view the application by logging in as a Public User.

FISCAL GUIDANCE AND REQUIREMENTS

DESE's General Federal Fiscal Guidance manual provides a reference to the fiscal requirements and procedures necessary for responsible financial management of Federal grant programs. It provides a general overview of Federal requirements and assists subgrantees/recipients in the proper fiscal accountability for Federal funds as prescribed by law. Fiscal oversight of Federal grants is assigned to the Division of Financial and Administrative Services within DESE. This guidance document references the **Code of Federal Regulations**, **Uniform Grant Guidance (UGG)**, and the **Education Department General Administrative Regulations (EDGAR)**.

Below are fiscal requirements found in DESE's General Federal Fiscal Guidance Manual that all LEAs must follow when using federal funds:

1. Definitions
2. Allowable/Reasonable/Allocable Costs
    a. Direct Costs
    b. Indirect Costs
3. Cash Management Improvement Act (CMIA)
4. Conferences/Meetings
5. Equipment and Other Capital Expenditures (Construction)
6. Contracts vs. Subrecipient/Subgrantee
7. Davis-Bacon Act
8. Debarment and Suspension
9. Equipment and Real Property Management
10. Financial Management/Separate Tracking
11. Fraud and Abuse
12. Nondiscrimination
13. Obligation
14. Period of Availability
15. Political Activity
16. Procurement
17. Program Income
18. Record Retention
19. Single Audit
20. Supplement/Supplant Requirements
21. Supplies
22. Time and Effort
23. Travel Costs
24. Written Policies and Procedures

ALLOCATIONS

TITLE I. PART A

The purpose of Title I.A Improving Basic Programs Operated by Local Educational Agencies is to provide all children significant opportunity to receive a fair, equitable, high-quality education and to close educational achievement gaps.

Funds received are distributed as follows:

- 92% - LEA Allotment
- 7% - SEA School Improvement
  - 95% of School Improvement Funds is to carry out interventions in comprehensive and targeted schools
  - 5% of School Improvement Funds is for Technical Assistance and Support
- 1% - SEA Administration
  Optional 3% to award grants to LEAs to pay for direct student services
  - 99% to geographically diverse LEAs, giving priority to LEAs that serve the highest percentage of schools identified for support and improvement.
  - 1% - SEA Administration

The U.S. Department of Education (USED) continues to calculate the Title I allocation for each local educational agency (LEA) using census poverty and census population for children ages 5-17, children in neglected or delinquent institutions and foster children.

Census data estimates are based on a statistical model that incorporates information from the Census Bureau's American Community Survey, administrative records taken from Federal income tax returns and the Supplemental Nutrition Assistance Program, the 2020 decennial Census, updates to population estimates that the Census Bureau may have completed since the 2020 decennial census, data on Supplemental Security Income recipients, and economic data from the Bureau of Economic Analysis.

Because the USED's list of LEAs does not match the current universe of LEAs, Missouri DESE must adjust allocations for special LEAs not on the census list such as Special School District of St. Louis and charter schools. In addition, DESE must adjust USED's allocations in order to reserve funds for school improvement activities, SEA administration, and direct student services.

NEGLECTED INSTITUTIONS

Neglected funds are part of the district's allocated funds. Using the formula child counts and the neglected counts in October, funds are distributed to neglected institutions based upon a $ per child amount.

DELINQUENT INSTITUTIONS

A separate grant is given for delinquent institutions. Each eligible delinquent institution receives their proportionate amount based upon their October counts.

The Title I allocation consists of four separate funding calculations: Basic Grant, Concentration Grant, Targeted Grant, and Education Finance Incentive Grant (EFIG). Each funding category has different criteria and formula to distribute these funds.

Formula Children

- Census Poverty
- Foster Children
- Neglected Children

LEA ELIGIBILITY

- Basic Grants: At least 10 formula children and the number must exceed 2% of the district's 5-17 census population.
- Concentration Grants: More than 6,500 formula children or 15% of the district's 5-17 census population
- Targeted Grants: At least 10 formula children and the number must be at least 5% of the district's 5-17 population
- Education Finance Incentive Grants: Same as Targeted Grants.

HOLD-HARMLESS GUARANTEE

- All four formulas provide for a variable hold-harmless guarantee for each LEA of 85, 90, and 95% of their previous year's allocation
- The hold-harmless percentage depends on the formula child rate of each LEA
- Basic, Targeted, and EFIG, an LEA must meet the eligibility criteria in order for hold-harmless protection to apply
- Concentration Grants, the hold-harmless provision applies to an LEA for four years even if it no longer meets the eligibility criteria

HOLD-HARMLESS AMOUNTS

The amount made available to the LEA shall be:

- Not less than 95% of the amount made available for the preceding fiscal year if the percentage of formula children is not less than 30%
- Not less than 90% of the amount made available for the preceding fiscal year if the percentage of formula children is between 15% and 30%
- Not less than 85% of the amount made available for the preceding fiscal year if the percentage of formula children is below 15%.

TITLE I BASIC GRANTS

Minimum Number of Children to Qualify: 10 or more formula children and the number must exceed 2% of the district's 5-17 population.

TITLE I CONCENTRATION GRANTS

Minimum Number of Children to Qualify: 6,500 formula children or 15% of the district's 5-17 population.

TITLE I TARGETED GRANTS

Minimum Number of Children to Qualify: 10 or more formula children and the number must be at least 5% of the district's 5-17 population.

Weights for Title I Targeted allocations to LEAs – The larger of the weighted criteria by percentage of children or by number of children.

Weights by percentage of census poverty children:		**Weights by number of census poverty children:**	
< = 15.58% =	1.0	< = 691 =	1.0
> 15.58% <= 22.11% =	1.75	> 691 <= 2262 =	1.5
> 22.11% <= 30.16% =	2.5	> 2262 <= 7851 =	2.0
> 30.16% <= 38.24% =	3.25	> 7851 <= 35514 =	2.5
> 38.24 =	4.0	> 35514 =	3.0

TITLE I EDUCATION FINANCE INCENTIVE GRANT (EFIG)
Based on Fiscal Effort and Equity

Minimum Number of Children to Qualify: 10 or more formula children and the number must be at least 5% of the district's 5-17 population.

Weights for allocations to LEAs – The larger of the weighted criteria by percentage of children or by number of children.

Weights for State by equity factor

Percentage of census poverty children	**Equity factor < .10**	**Equity factor >= .10<.20**	**Equity factor >=.20**
< = 15.58%	1.0	1.0	1.0
> 15.58% <= 22.11%	1.75	1.5	2.0
> 22.11% <= 30.16%	2.5	3.0	4.0
> 30.16% <= 38.24%	3.25	4.5	6.0
> 38.24 =	4.0	6.0	8.0

Weights for State by equity factor

Number of census poverty children	**Equity factor < .10**	**Equity factor >= .10<.20**	**Equity factor >=.20**
< = 691 =	1.0	1.0	1.0
> 691 <= 2262 =	1.5	1.5	2.0
> 2262 <= 7851 =	2.0	2.25	3.0
> 7851 <= 35514 =	2.5	3.375	4.5
> 35514 =	3.0	4.5	6.0

The law specifies that districts must allocate funds under these formulas (Targeted Grants and Education Finance Incentive Grants) in the same way as other Title I funds, and use the money for Title I purposes. These two formulas drive more money to the highest poverty districts, based on census poverty numbers.

TITLE I. PART C

Title I.C Education of Migratory Children aids schools with migrant students enrolled. The program focuses on helping migratory children overcome the educational barriers that result from repeated moves, allowing them the opportunity to succeed in regular school programs, attain grade-level proficiency, and achieve the MLS established for all children in the state.

Funds received are distributed as follows:

- 99% - LEA and Migrant Center Allotments
- 1% - SEA Administration

Formula grants to states are based upon the number of identified eligible migrant children ages 3 through 21 residing in the state, based on data for the preceding 3 years; and the number of identified eligible migrant children, ages 3 through 21, who received services under this part in summer or intersession programs provided by the State during the previous year; multiplied by 40 percent of the average per-pupil expenditure in the State. Discretionary sub grants to eligible school districts for supplemental instructional services are based upon

the number and needs of migrant children enrolled in the school district, the availability of other resources, the length of residency, and the nature of the services to be offered.

Under the formula, a weight of 1.0 is assigned to each eligible migrant student enrolled in an LEA, and additional weighting, in accordance with the criteria below, is assigned to each migrant pupil enrolled in LEAs with the greatest number or percentages of children whose education imposes a higher than average cost per child:

- Migrant Student Served during Regular School Term – an additional weight of 1.0 is assigned to each pupil
- Migrant Student Received Summer School Instruction – an additional weight of 1.0 is assigned to each pupil
- Priority for Services Migrant Student – an additional weight of 2.0 is assigned to each pupil
- Need Based Criteria (.5 for each criteria): an additional weight of up to 1.5 is assigned to each pupil enrolled in an LEA that is Below Basic on Communication Arts on the MAP, Below Basic on Math on the MAP and/or is an English Language Learner
- LEA Per Pupil Expenditure (PPE) < State's average PPE – an additional weight of up to .5 is assigned to each pupil enrolled in an LEA where the PPE is below the State's average.

TITLE I. PART D

The purpose of Title I.D Prevention and Intervention Programs for Children and Youth Who Are Neglected, Delinquent, or At-Risk is to support the operation of local educational agency programs that involve collaboration with locally operated correctional facilities:

1. to carry out high-quality education programs to prepare children and youth for secondary school completion, training, employment, or further education;
2. to provide activities to facilitate the transition of such children and youth from the correctional program to further education or employment; and,
3. to operate programs in local schools, including schools operated or funded by the Bureau of Indian Education, for children and youth returning from correctional facilities, and programs which may serve at-risk children and youth.

SUBPART 1 – STATE AGENCIES

Allocations to State Agencies are based on the number of youth up to age 21 enrolled in their educational programs.

Funds received are distributed as follows:

- 99% - State Agency Allotment (Department of Corrections and the Division of Youth Services)
- 1% - SEA Administration (see attached for cap)

SUBPART 2 – LOCAL AGENCIES

Allocations to LEAs are based on the number of youth residing in local institutions as reported on the Annual Survey of Children in Local Institutions for Neglected or Delinquent Children or in Correctional Institutions. There must be a minimum of 4.

Funds received are distributed as follows:

- 99% - LEA Allotment
- 1% - SEA Administration

TITLE II. PART A

The purpose of Title II.A Supporting Effective Instruction is to provide sub grants to LEAs to:

1. increase student achievement consistent with the MLS;

2. improve the quality and effectiveness of teachers, principals, and other school leaders
3. increase the number of teachers, principals, and other school leaders who are effective in improving student academic achievement in schools; and,
4. provide economically deprived and minority students greater access to effective teachers, principals and other school leaders.

Funds received are distributed as follows:

- 95% - LEA Allotment
  - 20% is distributed based on census population ages 5-17
  - 80% is distributed based on census poverty
- 1% - SEA Administration
- 4% - SEA Statewide Activities
  Optional 3% of LEA allotment to award grants to LEAs to pay for principals or other school leaders that are described in state activity set-asides

TITLE III. PART A

Title III.A English Language Acquisition, Language Enhancement, and Academic Achievement Act ensures English Learners (EL) including immigrant children and youth, attain English proficiency, develop high levels of academic achievement in English, and meet the MLS by achieving high levels in the core academic subjects, in educational settings taught in English. Parent and community involvement must also be promoted.

ELs succeed better in programs that specifically address their needs. Federal legislation requires LEAs provide appropriate services. Based on the Civil Rights Act of 1964 and federal court decisions, the Federal Office of Civil Rights (OCR) has outlined components of a successful program for students learning English. Programs are to be:

1. based on a sound education theory - LEAs must meet the educational needs of ELs with an effective, research-based instructional program;
2. adequately supported, with adequate and effective staff and resources, so the program has a realistic chance of success; and,
3. periodically evaluated and, if necessary, revised.

Funds received are distributed as follows:

- 95% - LEA Allotment:
  - 85% will be based on the number of limited English proficient counts
  - 15% will be based on the number of immigrant children and youth
- 2.5% - SEA Administration and Planning
- 2.5% - SEA Statewide Activities

ENGLISH LEARNER FORMULA

85% of the LEA allotment is allocated to districts based on the number of English learners taken in October LEP Census. Nonpublic EL counts received on the Nonpublic Registration Form submitted in October are also used. Minimum grant is $10,000.

IMMIGRANT FORMULA

15% of the LEA allotment is allocated to LEAs that experience an increase in the number or percentage of immigrant children and youth. The count is collected through the October Student Core MOSIS file. The increase is determined by comparing the average of the two preceding fiscal years to the current year number and/or percentage.

Requirements for grants:

- Minimum grant is $5,000
- Minimum increase of 5 immigrant or youth or 1% increase in percentage of immigrant

TITLE IV. PART A

The purpose of Title IV.A Student Support and Academic Enrichment is to improve students' academic achievement by increasing the capacity of states, LEAs, schools and local communities to:

1. Provide all students with access to a well-rounded education;
2. Improve school conditions for student learning; and,
3. Improve the use of technology in order to improve the academic achievement and digital literacy of all students.

Funds received are distributed as follows:

- 95% - LEA Allotment
- 1% - SEA Administration
- 4% - SEA Statewide Activities

LEA allocations are based on their relative share of Title I.A (from prior year), with a guaranteed minimum of $10,000.

LEAs that receive $30,000 or more must use:

- at least 20% to support well-rounded educational opportunities;
- at least 20% to support safe & healthy students; and
- some to support effective use of technology.

TITLE V. PART B, SUBPART 1

An LEA is eligible for Title V, Part B, Subpart 1 Small, Rural School Achievement Program if –

1. The total number of students in average daily attendance at all of the schools served by the LEA is fewer than 600; *or*
2. each county in which a school served by the LEA is located has a total population density of fewer than 10 persons per square mile; *and*
3. all of the schools served by the LEA are designated with a school locale code of 41, 42, or 43 as determined by the Secretary;

Under this program, the **USED will award funds directly to eligible LEAs** on the following basis:

Initial Amount = ($20,000 + ($100 * (# of Average Daily Attendance students ADA – 50)))
(NOTE: Initial amount may not exceed $60,000)

Estimated Allocation = Initial Amount – the amount of funds the LEA received the second prior year under the Title II.A and Title IV.A (effective in 2019-20 using 2017-18 data).

The U will pro-ratably increase or decrease the allocation based upon available funds.

TITLE V. PART B, SUBPART 2

An LEA is eligible for an award under Title V, Part B, Subpart 2, Rural and Low Income School Program if:

1. The LEA is not eligible for a grant under the Small, Rural School Achievement Program;
2. 20% or more of the children ages 5 through 17 years served by the LEA are from families with incomes below the poverty line; *and*

3. All of the schools served by the LEA are designated with a school locale code of 32, 33, 41, 42, or 43 as determined by the Secretary; or the Secretary has determined, based on a demonstration by the LEA and concurrence of the SEA, that the LEA is located in an area defined as rural by a governmental agency of the State.

Under this program, participating States receive an allocation based on their proportionate number of ADA in eligible LEAs. DESE awards grants to LEAs according to a formula based on the number of students in average daily attendance served by the eligible local educational agencies.

Funds received are distributed as follows:

- 95% - LEA Allotment
- 5% - SEA Administration

ALLOCATIONS – NEW AND EXPANDING CHARTER SCHOOLS

NEW CHARTER SCHOOLS

TITLE I.A

In order to receive Title I funding, a new charter school LEA must meet the same eligibility requirements that apply to other LEAs**, EXCEPT** for the use of current data. The USED calculates the Title I allocation for each LEA using Census poverty and Census population for children ages 5-17, children in neglected or delinquent institutions and foster children. Because Census poverty data is not available for charter schools, DESE must determine the Title I eligibility by deriving an estimate of the number of Census poor children ages 5-17 attending the charter school.

1. The following steps are taken to derive a formula count and to determine eligibility:
   a) The new charter LEA reports its total 5 through 17 population and count of low-income children, using alternative poverty data that is from the same time period;
   b) The total 5 through 17 population and the number of low-income children in the charter LEA is used to derive an estimate of Census poverty children and population to calculate the percentage of formula children in the charter LEA to determine eligibility for Title I.
2. For each sending LEA (Kansas City or St. Louis) and charter, adjustments are made to the USED-determined allocations by taking the total from USED, dividing by the total derived poverty, and multiplying by the count for each LEA.
3. The initial allocation for each new charter LEA is used to determine the hold-harmless level of 85, 90, or 95 percent of its "prior year" base amount for Basic, Concentration, Targeted and EFIG Grant formulas. The initial allocation is multiplied by the hold-harmless percentage. This new base ensures that a new charter LEA is not disadvantaged by the fact that it had no prior year Title I allocation to apply the hold-harmless level.

LEA allocations for new charter schools are calculated in late spring using projected enrollment and Free and Reduced Lunch count data of children ages 5-17.

In the fall, DESE calculates final allocations for new charter schools and sending public LEAs using actual September enrollment and poverty data made available in the October MOSIS cycle, as well as the CEP data submitted to Food and Nutrition Services in April.

DESE notifies charter schools and sending LEAs of revised allocations. LEAs may need to amend their ESEA Consolidated Budget Application.

TITLE II.A
The derived Census poverty and derived population ages 5-17 is used to calculate the Title II.A allocation.

ALLOCATION OF ELEMENTARY AND SECONDARY EDUCATION ACT (ESEA) FUNDS TO SIGNIFICANTLY EXPANDING CHARTER SCHOOL LOCAL EDUCATION AGENCY (LEA)

A significant expansion is defined as a substantial increase in the number of students attending a charter school due to a significant event that is unlikely to occur on a regular basis, such as the addition of one or more grades or educational programs in major curriculum areas. The term also includes any other expansion of enrollment that the State Education Agency (SEA) determines to be significant (EDGAR § 76.788). ESEA Section 4306 details measures to be taken by the Missouri Department of Elementary and Secondary Education (DESE) to ensure new or significantly expanding charter schools receive the federal formula funds in a timely manner and reflect the new or significantly expanded enrollment.

For ESEA programs, DESE defines a significant expansion of enrollment as an addition of one or more grades OR an increase of 10% or more in the K-12 enrollment of the local educational agency (LEA) from the current year K-12 September enrollment (October MOSIS count).

NOTIFICATION OF EXPANSION

Any significant expansion planned for the upcoming school year must be submitted in writing by your sponsor (Section 160.405.6, RSMo 2011) on sponsor letterhead to DESE by **March 15**. The letter should be sent to the Charter Schools Operations Assistant, Office of Quality Schools, DESE. In addition, estimated data regarding the significantly expanding charter must be submitted in Core Data in the February cycle on screen 37, New and Expanding Charter School Data, by **March 15**.

The March 15 deadline has been set by DESE to allow the 120 days' notice time before the date the charter school is scheduled to expand, for those schools planning to expand at the beginning of the school year (EDGAR §76.788(a)). Charter schools that are expanding between November 1 and February 1 of the school year must provide DESE notification at least 120 days before the date of the expansion and will receive a prorated amount of funding based on the number of months or days they will participate in the program as compared to the total number of months or days in the school year (EDGAR § 76.792(a)). Charter schools that expand after February 1 of the school year may also receive a prorated amount of funds (EDGAR 76.792(b)).

PROCEDURES AND TIMELINE FOR CALCULATING ESEA ALLOCATIONS

TITLE I.A
In order to receive Title I funding, an expanding charter school LEA must meet the same eligibility requirements that apply to other LEAs**, EXCEPT** for the use of current data. USED calculates the Title I allocation for each LEA using Census poverty and Census population for children ages 5-17, children in neglected or delinquent institutions and foster children. Because census poverty data is not available for charter schools, DESE must determine the Title I eligibility by deriving an estimate of the number of census poor children ages 5-17 attending the charter school.

1. The following steps are taken to derive a formula count and to determine eligibility:

a) The charter LEA reports its total 5 through 17 population and count of low-income children, using alternative poverty data that is from the same time period;
b) The total 5 through 17 population and the number of low-income children in the charter LEA is used to derive an estimate of Census poverty children and population to calculate the percentage of formula children in the charter LEA to determine eligibility for Title I.

2. For each sending LEA (Kansas City or St. Louis) and charter, adjustments are made to the USED-determined allocations by taking the total from USED, dividing by the total derived poverty, and multiplying by the count for each LEA.

3. The initial allocation for each expanding charter LEA is used to determine the hold-harmless level of 85, 90, or 95 percent of its "prior year" base amount for Basic, Concentration, Targeted and EFIG Grant formulas. The current formula count is compared to the prior year to establish a percentage increase. This percentage is multiplied by the prior year allocation under each formula to establish the new hold-harmless base amount. This new base ensures that each significantly expanding charter LEA receives an allocation that reflects its current student count even though allocations are calculated before the identity and characteristics of the students enrolling in the charter LEA are fully determined.

Initial LEA allocations for significantly expanding charter schools are calculated in late spring based on projected enrollment and poverty. The projections are compared to the prior September enrollment and poverty using Free and Reduced Lunch count data (Federal Programs Headcount of children ages 5-17) made available in the October Core Data cycle screen 15 and Community Eligibility Provision (CEP) poverty data for participating buildings.

In the fall, DESE calculates final allocations for expanding charter schools and sending public LEAs using actual September Enrollment and poverty data made available in the October MOSIS cycle, as well as the CEP data submitted to Food and Nutrition Services in April.

DESE notifies charter schools and sending LEAs of revised allocations. LEAs may need to amend their ESEA Consolidated Budget Application.

TITLE II.A

The derived Census poverty and derived population ages 5-17 is used to compute the Title II.A allocation.

RESOURCES

The USED has taken a number of steps to implement section 4306 of the ESEA, including **ESSA Fiscal Guidance** (November 2016), issuing regulations *and* **Nonregulatory Guidance** *(34 C.F.R. part 76, subpart H).*

NONPUBLIC EQUITABLE SHARE

ESSA requires DESE to provide notice to nonpublic school officials of the allocation of funds for educational services and other benefits that the local educational agencies (LEAs) have determined are available for eligible nonpublic school children.

ESEA NONPUBLIC DETAILS REPORT

The ESEA Nonpublic Details report provides the proportionate share prior to any transfer of funds and is available in the electronic Plan and electronic Grants System (ePeGS). As noted on the report, the allocation details are based on the original allocation and do not include Title II.A and IV.A transfers or carryover funds.

When a LEAs transfers funds from one program to another, the transferred amount become funds of the program to which they are transferred and must calculate equitable service shares based on the total amount of funds after the transfer. See Transferability on Page 14 of the **Consolidated Federal Programs Administrative Manual**.

Following is the link and directions to view the ESEA Nonpublic Details report in ePeGS.

1. Select *View Public Applications*
2. Under DESE Web Applications, select *ePeGS*
3. Using the dropdown list, select the district where the nonpublic school is located and *Select*
4. From the navigation on the left, Select *Report Menu*
5. On the Funding Application Reports, Select *Show,* then *ESEA Nonpublic Details*
6. Select Year 2020-2021
7. Under District select your nonpublic school
8. Select *View Report*

Allocations are determined on a formula basis and differ by program as outlined below. Enrollment, poverty and participation data are from the prior year Nonpublic Registration Form. The nonpublic enrollment numbers, economic deprivation numbers AND the economic deprivation method entered by the nonpublic school in the Nonpublic Registration Form had to be *accepted* by the public school in the Nonpublic Public School Verification in order to be used for allocation purposes.

EQUITABLE SERVICES

TITLE I

Title I equitable services to eligible nonpublic school children, teachers and other educational personnel and families must be equal to the proportion of funds allocated to participating public school attendance areas based on the number of children from low-income families who reside in those attendance areas and attend nonpublic schools. Title I proportionate share available for equitable services is based on the total amount of Title I funds plus transfers of funds. A sample allocation is on page 24 of the **Consolidated Federal Programs Administrative Manual**.

TITLE II.A, TITLE III.A and TITLE IV.A

Title II.A, Title III.A and Title IV.A equitable services are based on a per-pupil amount available for all public and nonpublic school students enrolled in the area served by the LEA. The LEAs nonpublic schools' allotments are determined by dividing the total Title allocation and transfer funds by the total enrollment of public and nonpublic students. This results in a per-pupil amount. The per-pupil amount is multiplied by the enrollment count in each nonpublic school to get the allocation for that school.

CONTROL OF PROGRAM FUNDS

ESSA requires timely and meaningful consultation between public school district personnel and representatives of nonpublic schools. LEAs must notify participating nonpublic schools of their allocation(s). Educational services or other benefits shall be secular, neutral, and non-ideological in nature.

The LEA must always maintain control of program funds as well as title to all materials, equipment, and property purchased with federal dollars. Providing equitable services is long-standing law under the ESEA. LEAs should not provide funds to nonpublic schools under these equitable services provisions. Instead, they should provide secular, neutral, and nonideological services to nonpublic schools after consulting with private school leaders about the needs of students and teachers.

SECTION 8. PROHIBITION OF PUBLIC AID FOR RELIGIOUS PURPOSES AND INSTITUTIONS

Neither the general assembly, nor any county, city, town, township, school district or other municipal corporation, shall ever make an appropriation or pay from any public fund whatever, anything in aid of any religious creed, church or sectarian purpose, or to help to support or sustain any private or public school, academy, seminary, college, university, or other institution of learning controlled by any religious creed, church or sectarian denomination whatever; nor shall any grant or donation of personal property or real estate ever be made by the state, or any county, city, town, or other municipal corporation, for any religious creed, church, or sectarian purpose whatever. *Source: Const. of 1875, Art. XI, Sec. 11*

SUPPLEMENT NOT SUPPLANT

Title I has a supplement not supplant (SNS) requirement. In general terms, this means that Title I funds should add to (supplement) and not replace (supplant) State and local funds. Prior to ESSA, supplement not supplant was typically tested by analyzing an individual Title I cost's compliance with three presumptions of supplanting; 1) an activity required by federal, state, or local law, 2) an activity that was paid for with State or local funds in the prior year, or 3) the same services for Title I students that State and local funds support for non-Title I students. **Under ESSA, compliance with SNS will no longer be tested through individual Title I costs, so the three presumptions no longer apply.**

Beginning in the 2018-2019 school year**,** Local Educational Agencies (LEAs) must have a written methodology and demonstrate that the methodology they use to allocate State and local funds to schools provides each Title I school with all of the State and local money it would receive if it were not receiving Title I funds.* An LEA has significant flexibility in adopting a methodology to meet the new SNS requirement. The state and local allocation method may vary because of grad span, school size, student needs or other factors, provided those factors are not based on Title I status. Once an LEA has adopted a methodology, then it is no longer required to identify individual costs or services support by Title I as supplemental.

To meet SNS compliance under ESEA Title I, LEAs must ensure Title I schools are not deprived of state and local resources based on the:

- Status as a Title I school; or
- The schools' amount of Title I funding received.

LEAS must allocate local funds to Title I schools in a manner that is Title I-neutral.

*An LEA need not comply with ESEA section 1118(b)(2) if it has –

a. One school;
b. A grade span with a single school (i.e., no methodology is required for the single school grade span); or
c. Only Title I schools in the grade span.

EXAMPLES OF DEMONSTATING COMPLIANCE:

Example 1: Allocation of State and Local Funds Based on Student Characteristics (Weighted Student Funding)

Assume:

a. Base allocation per student = $7,000
b. Additional allocation per student from a low-income family = $250
c. Additional allocation per English learner = $500

d. Additional allocation per student with a disability = $1,500
e. Additional allocation per preschool student = $8,500

This example allocates State and local funds to schools based on a standard formula through which an LEA allocates dollar amounts based on objective student characteristics. Under this example, in a school of 400 students, including 200 students from low-income families, 100 English Learners, 50 students with disabilities, and 20 preschool students, the LEA would allocate to the school $3,145,000 in State and local funds based on the following calculations:

Category	Calculation	Amount
Allocation/student	400 x $7,000	$2,800,000
Allocation/student from low-income family	200 x $250	$50,000
Allocation/English learner	100 x $500	$50,000
Allocation/student with disability	50 x $1,500	$75,000
Allocation/preschool student	20 x $8,500	$170,000
Total		$3,145,000

To meet the Title I.A supplement not supplant requirement, an LEA would use this methodology to allocate State and local funds to each school, without regard for whether a school receives Title I.A funds.

<u>Example 2: Allocation of State and Local funds Based on Staffing and Supplies</u>
Assume:

a. 1 principal/school ($120,000)
b. 1 librarian/school ($65,000)
c. 2 guidance counselors/school ($65,000/guidance counselor)
d. 1 teacher per 20 students ($65,000/teacher)
e. $825/student for instructional materials and supplies (including technology)

This example allocates State and local funds to schools based on estimated average costs. In a school of 400 students, the LEA would allocate to the school $1,945,000 in State and local funds based on the following calculations:

Category	Calculation	Amount
1 principal	1 x $120,000	$120,000
1 librarian	1 x $65,000	$65,000
2 guidance counselors	2 x $65,000	$130,000
20 teachers	20 x $65,000	$1,300,000
Materials and supplies	400 x $825	$330,000
Total		$1,945,000

To meet the Title I.A supplement not supplant requirement, an LEA would use this methodology to allocate State and local funds to each school, without regard for whether a school receives Title I.A funds.

<u>Example 3: Allocation of State and Local Funds Based on a Combined Approach</u>
This form of equitable distribution includes characteristics of the two previous examples, distribution of State and local resources based on the characteristics of the students and the staffing and supply needs of the

schools. The allocation per student characteristic is determined by the LEA.

Assume the figures below are based upon total available funds and student needs of the LEA:

a. 1 principal/school ($120,000)
b. 1 librarian/school ($65,000)
c. 2 guidance counselors/school ($65,000/guidance counselor)
d. Allocation/student = $7,000
e. Additional allocation/student from a low-income family - $250
f. Additional allocation/English Learner = $500
g. Additional allocation/student with a disability = $1,500
h. Alternative factors that might cause an LEA to add additional factors that will be applied across all schools, regardless of Title I status.

In a school of 450 students, including 200 students from low-income families, 100 English Learners, 50 students with disabilities, the LEA would allocate to the school $3,640,000 in State and local funds based on the following calculations:

Category	Calculation	Amount
1 principal	1 x $120,000	$120,000
1 librarian	1 x $65,000	$65,000
2 guidance counselors	2 x $65,000	$130,000
Allocation/student	450 x $7,000	$3,150,000
Additional Allocation/student from low-income family	200 x $250	$50,000
Additional Allocation/English Learner	100 x $500	$50,000
Additional Allocation/student with disability	50 x $1,500	$75,000
Total		$3,640,000

To meet the Title I.A supplement not supplant requirement, an LEA would use this methodology to allocate State and local funds to each school, without regard for whether a school receives Title I.A funds.

NOTE: ESSA made a change to the way supplement not supplant is tested in Title I. This change does not affect how supplement not supplant is tested in other ESEA programs.

TITLE II SECTION 2301

LEAs that receive Title II funds must comply with a supplement not supplant requirement. In general terms, this means that Title II funds should add to (supplement) and not replace (supplant) State and local funds.

In Title II supplanting is presumed when:

- An LEA uses Title II funds to pay for an activity that is required by federal, state or local law, or
- An LEA uses Title II funds to pay for an activity it supported with State or local funds the prior year.

An LEA may be able to overcome a presumption of supplanting if it has written documentation (for example, state or local legislative action, budget information, or other materials) that it does not have the funds necessary to implement the activity and that the activity would not be carried out in the absence of the Title II, Part A funds.

TITLE III SECTION 3115

Title III is subject to a strict "supplement not supplant" (SNS) requirement that affects how Title III funds are spent. Because SNS works differently in Title III than other federal programs this section addresses SNS before addressing other Title III spending issues.

At its most basic, SNS requires Title III funds to add to (supplement) and not replace (supplant) other federal, state, and local funds. Whether a cost complies with SNS is situation specific, but in general there are three issues to consider:

1. Compliance with SNS is tested using two "presumptions,"
2. An LEA may not use Title III funds to meet its civil rights obligations to EL students, and
3. In some circumstances, an LEA may use Title III funds to pay for EL-related activities under Title I, Part A.

Issue 1: Compliance with SNS is tested using two "presumptions"

The federal government presumes Title III supplanting in the following two situations:

1. An LEA uses Title III funds to provide services the LEA is required to make available under other laws, or
2. An LEA uses Title III funds to provide services the LEA paid for with State or local funds the prior year.

These presumptions can be "rebutted" (disputed with evidence) and possibly overcome if the LEA can show it could not have provided the services in question with State or local funds.

Issue 2: An LEA may not use Title III funds to meet its civil rights obligations to EL students

Under the first presumption of supplanting an LEA may not use Title III funds to meet the requirements of federal, state, or local law. Under federal law, specifically Title VI of the Civil Rights Act of 1964 and the Equal Educational Opportunities Act (EEOA), LEAs have legal obligations to ensure that ELs can meaningfully and equally participate in educational programs and services. ED guidance explains that to meet these civil rights obligations to EL students LEAs must:

- Identify and assess all potential EL students in a timely, valid, and reliable manner,
- Provide EL students with a language assistance program that is educationally sound and proven successful, consistent with *Castañeda v. Pickard* and the U.S. Supreme Court decision in *Lau v. Nichols*,
- Provide sufficiently well prepared and trained staff and support the language assistance programs for EL students,
- Ensure that EL students have equal opportunities to meaningfully participate in all curricular and extracurricular activities,
- Avoid unnecessary segregation of EL students,
- Ensure that EL students who have or are suspected of having a disability under the Individuals with Disabilities Education Act (IDEA) or Section 504 of the Rehabilitation Act of 1973 are identified, located, and evaluated in a timely manner and that the language needs of students who need special education and disability related services because of their disability are considered in evaluations and delivery of services,
- Meet the needs of EL students who opt out of language assistance programs,
- Monitor and evaluate EL students in language assistance programs to ensure their progress with respect to acquiring English proficiency and grade level content knowledge, exit EL students from language assistance programs when they are proficient in English, and monitor exited students to ensure they were not prematurely exited and that any academic deficits incurred in the language assistance program have been remedied,
- Evaluate the effectiveness of a school district's language assistance program(s) to ensure that EL students in each program acquire English proficiency and that each program is reasonably calculated to

allow EL students to attain parity of participation in the standard instructional program within a reasonable period of time, and
- Ensure meaningful communication with limited English proficient (LEP) parents.

Because Title III funds may not be used to meet legal obligations, including civil rights obligations, Title III may not be used to meet the obligations in the above list.

Issue 3: In some circumstances, an LEA may use Title III funds to pay for EL-related activities under Title I
Under the first presumption of supplanting, an LEA may not use Title III funds to meet the requirements of federal, state, or local law. Under No Child Left Behind (NCLB), this meant LEAs could not use Title III funds to pay for Title I, Part A's EL-related requirements. Under ESSA, however, certain requirements that were previously part of the Title III program have moved to Title I, Part A. Because of this, ED guidance permits LEAs to use Title III funds to pay for activities that were in Title III under NCLB, but are now part of Title I, Part A in ESSA such as:

- EL parental notification regarding language instruction educational programs (LIEPs) and related information (ESEA Section 1112(e)(3)),
- Parental participation (e.g., regular EL parent meetings) (ESEA Section 1116(f)), and
- Reporting to the State on the number and percentage of ELs achieving English language proficiency (ESEA Section 1111(h)(2)).

ED's guidance states that LEAs may only use Title III funds for activities that moved from Title III to Title I *if* they ensure that:

1. The activity being supported is consistent with the purposes of Title III and meets federal guidelines for "reasonable and necessary costs,"
2. The activity being supported is supplemental to the LEA's civil rights obligations to ELs under Title VI of the Civil Rights Act and the EEOA, and
3. The LEA can demonstrate it is also using Title III funds to conduct activities required under Title III.

Please note LEAs may not use Title III funds for Title I, Part A activities that are *also* used to meet civil rights obligations. For example, under Title VI of the Civil Rights Act of 1964 and the EEOA, LEAs must track EL student progress in achieving English language proficiency. LEAs often use the annual English language proficiency (ELP) assessment, which is now required under Title I, to meet this civil rights obligation. If an LEA uses the annual ELP assessment to meet its civil rights obligations, Title III funds could <u>not</u> be used to pay for costs related to administering the ELP assessment.

<u>TITLE IV.A SECTION 4110</u>
LEAs that receive Student Support and Academic Enrichment (SSAE) funds must comply with a supplement not supplant requirement. In general terms, this means that SSAE funds should add to (supplement) and not replace (supplant) State and local funds.

For the SSAE program, supplanting is presumed when:

- An LEA uses SSAE funds to pay for an activity that is required by federal, state or local law, or
- An LEA uses SSAE funds to pay for an activity it supported with State or local funds the prior year.

An LEA may overcome a presumption of supplanting if it has written documentation (e.g., State or local legislative action, budget information, or other materials) that it does not have the funds necessary to implement the activity and that the activity would not be carried out in the absence of the SSAE program funds.

TITLE V.B, SUBPART 1, SMALL, RURAL SCHOOL ACHIEVEMENT PROGRAM AND SUBPART 2, RURAL AND LOW-INCOME PROGRAM SECTION 5232

LEAs that receive Title V.B funds must comply with a supplement not supplant requirement. In general terms, this means that Title V.B funds should add to (supplement) and not replace (supplant) State and local funds.

For the Title V.B program, supplanting is presumed when:

- An LEA uses Title V.B funds to pay for an activity that is required by federal, state or local law, or
- An LEA uses Title V.B funds to pay for an activity it supported with State or local funds the prior year.

An LEA may overcome a presumption of supplanting if it has written documentation (e.g., State or local legislative action, budget information, or other materials) that it does not have the funds necessary to implement the activity and that the activity would not be carried out in the absence of the SSAE program funds.

Reduction in Case of Supplant Finding: If an LEA fails to comply with the SNS requirements, they will be required to return the amount of misused funds.

EDUCATION FOR HOMELESS CHILDREN AND YOUTH PROGRAM

IN GENERAL –Services under paragraph (1)‡ (iii) shall be designed to expand or improve services provided as part of a school's regular academic program, but not to replace such services provided under such program. [Mckinney-Vento Title X Section 723(2)(A)(iii)]

REQUIREMENT—Services provided under this section shall not replace the regular academic program and shall be designed to expand upon or improve services provided as part of the school's regular academic program. [Mckinney-Vento Title X Section 723(3)]

ALLOWABLE USES OF FUNDS

ESEA funds included in this guide are governed under the Code of Federal Regulations, Uniform Grant Guidance (UGG), and the Education Department General Administrative Regulations (EDGAR).

- To be allowable, a cost must comply with the Cost Principles of the Uniform Grant Guidance and the terms and conditions of the Federal award.
- Costs must be "necessary and reasonable" for proper and efficient administration of the Title I program under 2 C.F.R. 200.403. Although an LEA need not identify that particular costs supported with I.A funds are supplemental, it still must use its funds only for allowable costs for the program.
- Will the activity improve student outcomes?
- Recipients of federal awards must comply with numerous financial management requirements. This includes taking steps to ensure that the costs charged to your grant are allowable. It is critical that LEAs understand the cost principles in Subpart E of the uniform grant guidance to verify that all their costs are allowable.
- A cost is reasonable if it does not exceed that which would be incurred by a prudent person under the circumstances at the time the decision was made to incur the costs.

- Is cost necessary for the operation of the grant.
- Was cost incurred under sound business practices?
- DO: consider how public perception resulting from a newspaper article on a questionable charge you made under a grant would affect your organization.
- DON'T: Fail to consider common sense and the ethical use of funds.

Title I.A Allowable Expenditures

- In a **schoolwide program**, Title I funds may be used to upgrade the entire educational program in the school and benefit all students, provided the cost is consistent with the school's comprehensive needs assessment and included in the school's comprehensive schoolwide plan.
- In a **targeted assistance program**, ESEA requires Title I.A funds to be used only to serve students who are failing, or most at risk of failing, to meet the state's challenging academic standards.

Title I School Improvement (a) – Comprehensive Schools

The LEA should ensure that ''evidence-based'' interventions, improvement activities, or strategies paid for with section 1003 funds are based on strong, moderate, or promising evidence of a statistically significant effect on improving student outcomes or other relevant outcomes.

UNALLOWABLE USE OF FUNDS

The following is a list of unallowable use of funds. This is not an exhaustive list, but should be used in determining Allowability.

- Entertainment and Promotional Items (pens, bags, t-shirts, etc.)
- Social events (e.g. recreational field trips, entertainment, non-educational field trips, passes to amuse parks, etc.)
- School promotional giveaways, such as shirts, cups, blankets, etc.
- Incentives for students and families, prizes, gift cards, etc.
- Principal/Superintendent Salaries
- Alcoholic Beverages
- Fines and Penalties
- Lobbying
- Materials And Supplies Deemed Unnecessary (i.e. coffee maker, decorations, flower arrangements, party supplies, proms/dances, etc.)
- Breakfast and dinner provided by the district during meetings/conferences (not to be confused with reimbursable breakfast and/or dinner for individuals in travel status)
- Food or complete meals for social activities, gatherings, or meals
- Supplies/materials that are not reasonable/necessary to carry out grant
- Direct reimbursement to nonpublic schools

FOOD

ESEA and UGG regulations do not specify breakfast and dinner provided at meetings as an allowable or unallowable expenditure. Therefore, the LEA should use extreme caution before utilizing federal funds for these expenses. However, lunch provided at meetings may be allowable if the district can justify the lunch as reasonable and necessary.

LEAs should answer the following questions to determine if the lunch is reasonable and necessary:

1. Is a working lunch necessary?
2. Is the portion of the agenda to be covered during the working lunch substantive and integral to the overall purpose of the meeting or conference?
3. Is there a genuine time constraint that requires the working lunch?
4. If a working lunch is necessary, is the cost of the working lunch reasonable? For the expenditure to be an allowable use of funds, the LEA must have documentation on file that addresses each of the above questions to show that the working lunch was necessary and reasonable.

PRESCHOOL

If a prekindergarten pupil receives instructional services in a classroom that is partially funded with Title I funds, the Basic Formula Monies received for prekindergarten pupils must be used first to cover the cost of the program and then only if there is remaining instructional cost could Title I funds be used to cover the remaining cost. In other words, the program income cannot exceed the costs. Title I can only pay for the difference not covered by Basic Formula funds. The LEA cannot be paid twice for the same services.

PROFESSIONAL DEVELOPMENT

Professional development for ESEA must be greater than the 1% state requirement for professional development.

SCHOOLWIDE POOL

PURPOSE OF SCHOOLWIDE POOL

The purpose of consolidating funds is to help a schoolwide program school effectively design and implement a comprehensive plan to upgrade the **entire educational program** in the school based on the school's needs identified through its **comprehensive needs assessment**. By consolidating funds from federal, state, and local sources, a schoolwide program school can address its needs using all available resources. This gives a school more flexibility in how it uses available resources to meet the specifically identified needs of its students.

Consolidation of various grant funds gives LEAs a total amount of funding available to serve their unique needs within each school building. LEAs that operate schoolwide pooling within their buildings have the ability to focus on and budget against their collective needs rather than individual program/grant amounts and requirements.

Benefits include:

- One budget
- One accounting program/source code
- Leverage of resources and flexibility on uses of funds

STEPS FOR SCHOOLWIDE POOLING

1. Develop comprehensive needs assessment
2. Develop comprehensive plan
3. Determine the various grants/funds to include in the pool to meet the needs
4. Establish a Schoolwide Pool program/source code

FUNDS REQUIRED AND AVAILABLE FOR SCHOOLWIDE POOLING

- Title I
- State/local
- Federal (most of the formula funds)

USES OF FUNDS

- Must be used to meet the needs in the plan
- Must meet the intent and purposes of the contributing grants

HOW DOES SCHOOLWIDE POOL WORK?

- Individual grant funds in the pool are considered a part of the whole pool
- The amount of the individual grant funds becomes a percentage of the whole pool
- The funds from the contributing programs lose their identity
- Each expenditure (i.e. teacher salary) is made up of the percentages of all the contributing funds
- Example of Funds in a School Pool:

Funds	Percentage
General Fund (State/Local	85%
Title I.A	10%
Title II.A	3%
Title III LEP	1%
Immigrant	1%
Total	100%

FUNDING STRUCTURE

Schoolwide Pool must be reported with a Project Code of 40001. LEAs must report the expenditures under the appropriate location code, even if the Missouri Financial Accounting Manual does not require a location code. DESE will designate the source-of-funds code for the expenditures for each location code based on budget contribution. Total expenditures reported on the FER will equal the sum of the building allocations.

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
See Manual	See Manual	See Manual	varies	TBD by DESE	40001	$1,000,000

Following is the Schoolwide Pool Funding in budget revision								
					Building Percentage of Pool			
Attendance Center Distribution	Title I	Title II.A	State and Local Funds	Total	Title I	Title II.A	State/Local	Total
Total Funds Available		$162,572.66	$0.00					
Maximum Allowed for Schoolwide Pool		$162,572.66	$0.00					
Funds Already Budgeted		$0.00						
Total Available For Schoolwide Pool		$162,572.66	$16,474,236.00					
Parent Program Total Amount Distributed to Schoolwide Pool		$0.00	$0.00					
4020 BLUE HILLS ELEM.	$80,045.75	$35,420.82	$2,346,041.00	$2,461,507.57	3.2519%	1.4390%	95.3091%	100.0000%
4040 BUCKNER ELEM.	$82,496.14	$37,113.60	$2,510,133.00	$2,629,742.74	3.1370%	1.4113%	95.4517%	100.0000%
4060 CLER-MONT ELEM.	$102,507.58	$35,282.66	$2,546,006.00	$2,683,796.24	3.8195%	1.3147%	94.8658%	100.0000%
4080 ELM GROVE ELEM.	$113,942.68	$22,019.81	$2,467,433.00	$2,603,395.49	4.3767%	0.8458%	94.7775%	100.0000%
4110 FIRE PRAIRIE MIDDLE	$184,186.92	$3,345.00	$4,236,976.00	$4,424,507.92	4.1629%	0.0756%	95.7615%	100.0000%
4130 INDIAN TRAILS ELEM.	$95,973.23	$29,390.77	$2,367,647.00	$2,493,011.00	3.8497%	1.1789%	94.9714%	100.0000%
Total Distributed to Schoolwide Pool	$659,152.30	$162,572.66	$16,474,236.00					
Total Available Remaining	$0.00	$0.00	$0.00					
Percentage of Pool Total	3.8110%	0.9399%	95.2490%	0				

SUPPLEMENT NOT SUPPLANT REQUIREMENTS IN A SCHOOLWIDE PROGRAM

The LEA must ensure that each school meets the supplement not supplant requirement as it relates to a schoolwide program, i.e. each school operating a schoolwide program must receive all the state and local funds it would otherwise receive to operate its educational program in the absence of Title I.A or other federal education funds. The school does not need to demonstrate that Title I funds are used only for activities that supplement those the school would otherwise provide with non-Federal funds. In order for Federal funds to make a difference in a schoolwide program, they must **supplement those funds the school would otherwise receive**.

BUSINESS RULES AND PROTOCOLS

- A Schoolwide Pool program must include Title I and State/local funds and may include other sources such as Title II.A, Title III, Title VI.B, Title I School Improvement (a) and Special Education Part B.
- The Schoolwide pool includes **building level educational** funds. These *may* include:
  - Instruction function codes 1111 through 1942 (except for Adult Ed)
  - Support Services 2111 through 2213
  - Community Services (3611 Homeless, 3812 Afterschool and 3912 Parental Involvement)
  - Special Education instruction and support services IF Special Education/IEP program funds are contributed to the Pool
- The LEA should **NOT** include:
  - function 216x through 2182 Special Education/IEP services unless Special Education program funds are contributed to the Pool
  - function code 2214 Professional Development (to meet the requirement of Section 160.530, RSMo to allocate at least 1% of current year basic formula funds)
  - function codes 23xx Support Services – General Administration
  - function codes 24xx Support Services – Building Level Administration (building level Principal and instructional support are optional)
  - function codes 25xx Business Support Services (optional for function 2546 Security Services, if part of your Title IV.A plan)
  - function codes 26xx Support Services – Central Office

  - function codes 40xx Facilities Acquisition and Construction (4051 may be used for *minor* remodeling)
  - function codes 50xx Long and Short Term Debt
- All schoolwide buildings in a LEA are not required to participate in the Schoolwide Pool.
- Funds set-aside on Step 3 of the Breakdown of Allocations (BOA) such as preschool, neglected, etc. and allocations for nonpublic equitable services are not pooled. They are budgeted on the Title I budget grid.
- If pooling, must do so on the initial budget for that program. For example, initial ESEA Consolidated budget with Schoolwide Pool submitted by July 1 is approved on August 1. If initial SIG grant is made available on September 1, the Schoolwide Pool budget may be revised to include SIG.
- Schoolwide pool cannot be discontinued during the program year.
- Program contributions to the Schoolwide Pool can't be reduced below the amount paid to date. For example, the LEA pooled $10,000 in Title II.A. By November, the LEA was paid $4,000 in Title II.A funds through the Schoolwide Pool. The Title II.A contribution can only be reduced to a minimum of $4,000.
- Special Education Part B has a maximum amount allowed for the Schoolwide Pool. The formula for Maximum Amount Allowed for Schoolwide Pool is current year Part B allocation plus Part B allocation adjustments divided the prior year December 1 child count -for the LEA times the number of children with disabilities participating in the Schoolwide Pool building program for prior year December 1 child count. This amount will not change unless there is a Part B allocation change.
- The Period of Availability/Obligation for Schoolwide Pool applies for all the activities within the Pool. LEA must maintain records that enable it to know the amounts of funds from Federal, State, and local sources that the LEA allocates to the school and that are combined in the consolidated Schoolwide Pool. The LEA could then apportion the funds based on the percent of funds contributed to the pool from each source.
- Equipment purchased should be coded to the LEA inventory records as purchased with Schoolwide Pool.

The following sections cover details of the functions above in the web applications. Screen shots are provided wherever possible.

BUILDING SELECTION FOR THE SCHOOLWIDE POOL

In the ESEA Consolidated Application, Step 4 Breakdown of Allocation (BOA), select the building(s) that will contribute to the Schoolwide Pool.

Distribution Amount

Total Subject To Set Asides	$653,083.83
- Total Set Asides	$193,438.60
+ Carryover	$0.00
Total Distribution Amount for Attendance Centers	$459,645.23

Allocations to Served Attendance Centers

Public School

Nonpublic School
Nonpublic Allocation
$3,753.17
Parent Involvement Amount
$37.53

Attendance Center	Grade Span	Federal Accountability Designation	Graduation Rate Below 60%	Schoolwide	Targeted	CEP	Title I Status	Total Percent Economic Deprivation	Total Allocated to Attendance Center	Public $ Per Pupil	Public Economic Deprivation Count	Public Allocation	Contribute to SW Pool	Nonpublic $ Per Pupil	Nonpublic Economic Deprivation Count	Nonpublic Allocation
4020 SOUTH ELEM.	PK-03			☑	☐	☐	Served	56.79%	292524.39	$971.84	301.00	$292,524.39	☑	$1,251.06	2.00	$2,502.11
4040 ELDON UPPER ELEM.	04-06			☑	☐	☐	Served	53.64%	167120.84	$756.20	221.00	$167,120.84	☑	$1,251.06	1.00	$1,251.06
Total Allocated to all Attendance Centers									**$459,645.23**	**Totals:**	522.00	$459,645.23		**Totals:**	3.00	$3,753.17
Difference (Total Distribution Amount for Attendance Centers - Total Allocated)									**$0.00**							

ALLOCATING FUNDS TO THE SCHOOLWIDE POOL

Since funds have been transferred to the Schoolwide Pool, the link for the Schoolwide Pool Funding page is displayed.

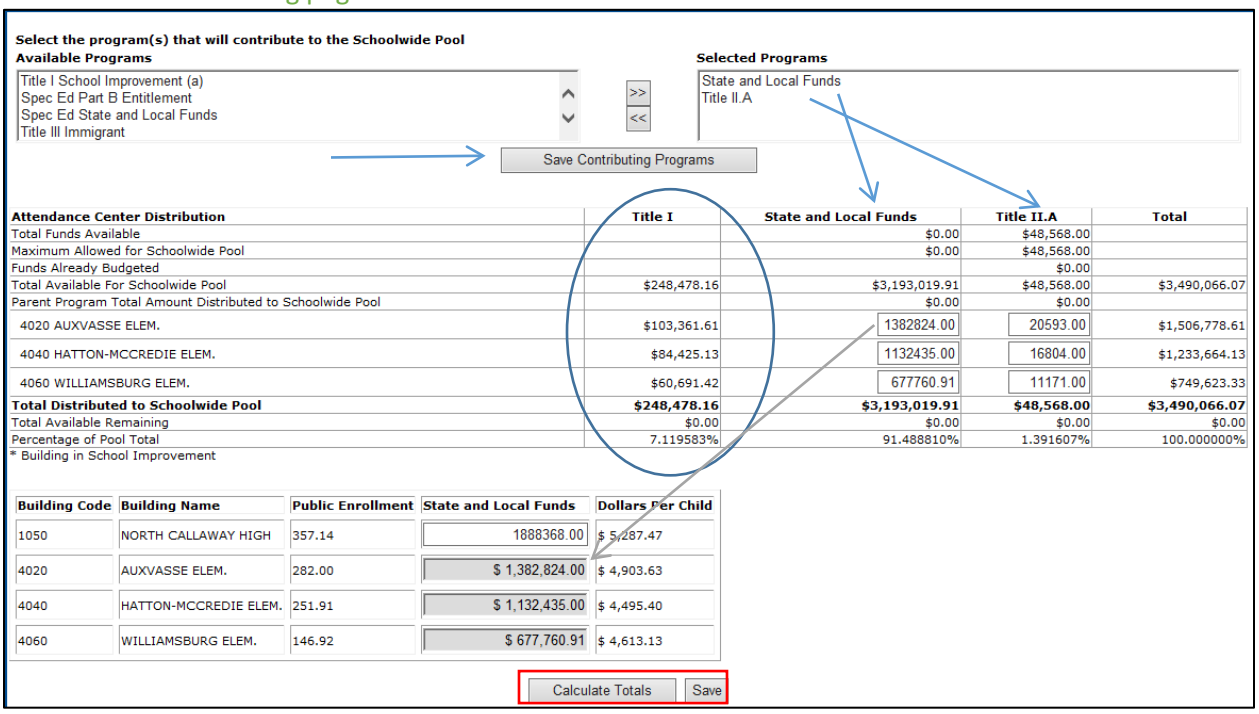
On the Schoolwide Pool Funding page, select from the programs the LEA wishes to contribute by using arrows from left to right. Select "Save Contributing Programs" and those programs will be displayed on the middle grid.

- The Total Funds Available is by each funding source.
- Maximum allowed for Schoolwide Pool applies only to Special Education Part B. Only a portion of their funds are eligible to be pooled. The system will run that calculation and populate the maximum allowed.
- Funds Already Budgeted – If the Parent Program (Special Education Part B) has completed their budget and designated some of their funds for the pool and budgeted some of their funds on the Parent budget page, the amount will be reflected.
- Total Available for Schoolwide Pool – The system will run the calculation and subtract funds already budgeted from funds available for Schoolwide Pool.
- Parent Program Total Amount Distributed to Schoolwide Pool – This is the amount "set aside" on the Parent Programs budget for Schoolwide Pool – per the last approved budget.
- The Title I building(s) and allocation(s) are pre-populated from Step 4 of the BOA.

All of the eligible buildings are displayed. The LEA allocates the appropriate **building level amount of educational** funds for contributing programs such as State and local funds, Title II.A, etc.

The bottom section is for State and local educational funds for each of the LEAs attendance centers. This is the amount of State and Local funds that the LEA is budgeting for each non pooled building. In the pooled buildings, the amount of State and local funds is populated from the top section when clicking "Calculate Totals" and "Save". It is compared to the prior year and also on a grade span basis such as elementary, middle or high school.

Schoolwide Pool Funding page:



Select the program(s) that will contribute to the Schoolwide Pool

Available Programs

Title I School Improvement (a)
Spec Ed Part B Entitlement
Spec Ed State and Local Funds
Title III Immigrant

>>
<<

Selected Programs

State and Local Funds
Title II.A

Save Contributing Programs

Attendance Center Distribution	Title I	State and Local Funds	Title II.A	Total
Total Funds Available		$0.00	$48,568.00	
Maximum Allowed for Schoolwide Pool		$0.00	$48,568.00	
Funds Already Budgeted			$0.00	
Total Available For Schoolwide Pool	$248,478.16	$3,193,019.91	$48,568.00	$3,490,066.07
Parent Program Total Amount Distributed to Schoolwide Pool		$0.00	$0.00	
4020 AUXVASSE ELEM.	$103,361.61	1382824.00	20593.00	$1,506,778.61
4040 HATTON-MCCREDIE ELEM.	$84,425.13	1132435.00	16804.00	$1,233,664.13
4060 WILLIAMSBURG ELEM.	$60,691.42	677760.91	11171.00	$749,623.33
Total Distributed to Schoolwide Pool	**$248,478.16**	**$3,193,019.91**	**$48,568.00**	**$3,490,066.07**
Total Available Remaining	$0.00	$0.00	$0.00	$0.00
Percentage of Pool Total	7.119583%	91.488810%	1.391607%	100.000000%

* Building in School Improvement

Building Code	Building Name	Public Enrollment	State and Local Funds	Dollars Per Child
1050	NORTH CALLAWAY HIGH	357.14	1888368.00	$ 5,287.47
4020	AUXVASSE ELEM.	282.00	$ 1,382,824.00	$ 4,903.63
4040	HATTON-MCCREDIE ELEM.	251.91	$ 1,132,435.00	$ 4,495.40
4060	WILLIAMSBURG ELEM.	146.92	$ 677,760.91	$ 4,613.13

Calculate Totals | Save

ALLOCATING FUNDS TO THE SCHOOLWIDE POOL IF PROGRAMS ARE OUTSIDE THE ESEA CONSOLIDATED APPLICATION

If the LEA pools funds from programs outside the ESEA Consolidated Application, such as Special Education Part B or Title I School Improvement (a), additional documentation is necessary to deal with the order of program budgets and status of each program.

PROCESS FOR SUBMITTING THE ESEA CONSOLIDATED APPLICATION BEFORE THE SPECIAL EDUCATION PART B

If the LEA completes the ESEA Consolidated application before the Spec. Ed. Part B application, it can enter the amounts to pool for each building on the Schoolwide Pool Funding page. On the screenshot below, note the Maximum Allowed for Schoolwide Pool for Spec. Ed. Part B is $231,517.96. The LEA cannot exceed this amount when pooling Part B funds.

Once the LEA submits the ESEA Consolidated application, the pooled amount will show up on the Parent program (Special Education Part B) as **ESEA Total Distributed From Schoolwide Pool**. On the Spec. Ed. Part B Parent Budget screenshot below, refer to the line below the Program Cost Subtotal **marked with a Star**. The LEA must add the same amount on the **Total Distributed to Schoolwide Pool** line just below where **marked by a smiling face**.

PROCESS FOR SUBMITTING THE SPECIAL EDUCATION PART B APPLICATION BEFORE THE ESEA CONSOLIDATED APPLICATION

If the LEA completes the Spec. Ed. Part B application before the ESEA Consolidated application, the **ESEA Total Distributed From Schoolwide Pool** line will be blank. If the LEA elects to pool their Spec. Ed. Part B funds, they enter the amount on the **Total Distributed to Schoolwide Pool** line. Once the Spec. Ed. Part B budget is submitted, the Total Distributed to Schoolwide Pool will populate the Schoolwide Pool Funding Page and the Parent Program Total Amount Distributed to schoolwide pool.

NOTE: On budget revisions, the ESEA Consolidated and program outside consolidated such as Spec. Ed. Part B and Title I School Improvement (a) may need to be in an open cycle at the same time.

Schoolwide Pool Funding Page:

Select the program(s) that will contribute to the Schoolwide Pool

Available Programs

Title I School Improvement (a)
Spec Ed State and Local Funds
Title III Immigrant
Title III - LEP

>>
<<

Selected Programs

Special Education Part B Entitlement
State and Local Funds
Title II.A

Save Contributing Programs

Attendance Center Distribution	Title I	State and Local Funds	Title II.A	Special Education Part B Entitlement	Total
Total Funds Available		$0.00	$125,144.39	$614,797.33	
Maximum Allowed for Schoolwide Pool		$0.00	$125,144.39	$231,517.96	
~~Funds Already Budgeted~~			$67,474.39	$445,822.33	
Total Available For Schoolwide Pool	$400,138.19	$5,408,521.12	$57,670.00	$168,975.00	$6,035,304.31
Parent Program Total Amount Distributed to Schoolwide Pool		$0.00	$0.00	$168,975.00	
4010 BARTLEY ELEM.	$96,841.13	1329930.77	11000.00	42243.75	$1,480,015.65
4020 BUSH ELEM.	$157,949.29	1973728.89	22000.00	63365.63	$2,217,043.81
4080 MCINTIRE ELEM.	$145,347.77	2104861.46	22000.00	63365.62	$2,335,574.85
Total Distributed to Schoolwide Pool	**$400,138.19**	**$5,408,521.12**	**$55,000.00**	**$168,975.00**	**$6,032,634.31**
Total Available Remaining	$0.00	$0.00	$2,670.00	$0.00	$2,670.00
Percentage of Pool Total	6.632893%	89.654384%	0.911708%	2.801015%	100.000000%

* Building in School Improvement

Building Code	Building Name	Public Enrollment	State and Local Funds	Dollars Per Child
1050	FULTON SR. HIGH	585.48	2985379.50	$ 5,099.03
3000	FULTON MIDDLE	490.66	2437111.00	$ 4,967.01
4010	BARTLEY ELEM.	281.54	$ 1,329,930.77	$ 4,723.77
4020	BUSH ELEM.	401.68	$ 1,973,728.89	$ 4,913.68
4080	MCINTIRE ELEM.	393.45	$ 2,104,861.46	$ 5,349.76

Calculate Totals | Save

Special Education Part B Parent Budget:

Accounting Manual	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
Ed Services to District in State								
1932 Tuition, Special Ed Services to District out State	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1933 Tuition, Special Ed Services to Private Agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2200 Professional Development	0.00	0.00	0.00	5000.00	0.00	0.00	0.00	5000.00
2500 Transportation and Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2553 Contracted Disabled Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2554 District Operated Disabled Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000 Facilities Acquisition and Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Program Costs Subtotal	368138.00	0.00	72684.33	5000.00	0.00	0.00	0.00	445822.33
Administration Costs								
Indirect Costs								0.00
Administration Costs Subtotal								0.00
ESEA Total Distributed From Schoolwide Pool								168975.00
Total Distributed to Schoolwide Pool			Maximum Allowed for Schoolwide Pool					168975.00
GRAND TOTAL	368138.00	0.00	72684.33	5000.00	0.00	0.00	0.00	445822.33
	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total

BUDGET PAGE FOR SCHOOLWIDE POOL

All available funds on the Total Distributed to Schoolwide Pool must be budgeted.

Schoolwide Pool Budget Grid:

Funds Available: $6,032,634.31

Administration Costs Rate: 100.00 % **Restricted Indirect Costs Rate:** 0.09 %

Accounting Manual	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
1000 Instruction	3334492.00	399138.06	1224994.00	7220.00	190990.64	0.00	0.00	5156834.70
2000 Support Services	440501.00	135081.00	160330.00	64251.60	66636.01	9000.00	0.00	875799.61
3000 Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000 Facilities Acquisition and Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000 Long and Short Term Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Program Costs Subtotal	3774993.00	534219.06	1385324.00	71471.60	257626.65	9000.00	0.00	6032634.31

Administration Costs								
Administration Pool								0.00
Indirect Costs	Calculate Indirect Costs							0.00
Administration Costs Subtotal								0.00
GRAND TOTAL	3774993.00	534219.06	1385324.00	71471.60	257626.65	9000.00	0.00	6032634.31
	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total

Calculate Total | Save & Continue | Save | Continue | Print Preview | Print

SCHOOLWIDE RESOURCES

- **USED ESSA Title I, Part A: Schoolwide Guidance**
- **USED Title I Supplement, not Supplant Non-Regulatory Informational Document**
- **USED March 2006 Designing Schoolwide Programs Guidance**

PAYMENT

Payment requests for funds may be submitted any day of the month beginning July 1 or upon approval of the initial budget. Payment requests received between the 21st of the prior month and the 1st of the current month will be paid on approximately on the 21st day of the current month. Payment requests received between the 2nd of the current month and the 20th of the current month will be paid by the end of the current month.

Teachers and paraprofessionals paid for with these funds must be appropriately certified for the assignment they are teaching. These assignments will be reviewed during the payment process. A payment request cannot

be created until the budget is "Approved". **If the budget status is in "Submitted" status, an LEA cannot create a payment request.**

Payments for programs may be suspended until appropriate documentation is provided. See Withholding Authority in the General Federal Guidance manual.

Below is the payment request schedule:

Payment Request Submitted Date	Payment Received (ACH) Date
21st of prior month to 1st of current month	By 21st of current month
2nd to 20th of current month	By end of the current month

PAYMENT REQUEST COMPONENTS

The Payment Request screen has the following components:

- Current Funds Available: the total amount of funds available to an LEA which includes the original allocation, allocation adjustments, carryover from the previous year and any carryover adjustment.
- Amount Budgeted (version): the last approved amount the LEA budgeted in the Budget Application.
- Amount Paid to Date: the total amount the LEA requested and has been paid as of the current date.
- Balance Available: the amount of funds budgeted minus the paid to date amount.
- Payment Request Amount: the amount the LEA will receive based on actual cumulative expenditures less amount paid to date.

Layout and components of the Payment Request page:

Actual Cumulative Program Year Expenditures

Expenditure cells will be grayed out where $0.00 has been budgeted.

Current Funds Available:	$ 754,193.92
Amount Budgeted (REVISION 3):	$ 744,546.12
Amount Paid To Date:	$ 707,383.50
Balance Available:	$ 37,162.62
Final Payment Amount:	$ 34,480.17

Funds Available:$754,193.92

Administration Costs Rate:100.00% **Restricted Cost Rate:**0.86%

View Transferability Chart

	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
1100 Regular Programs	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00 0.00
1200 Special Programs	540000.00 540000.00	0.00 0.00	176000.00 176000.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	716000.00 716000.00
2100 Support Services-Pupils	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00 0.00
2200 Support Services-Instructional Staff	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00 0.00
2500 Business Support Services	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00 0.00
2557 School Choice (ESEA/Proportionate Share (IDEA) Transportation Cost	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00 0.00
3512 Early Childhood Instruction	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00 0.00
3611 Homeless & Other Disadv. Student Activities Svcs	0.00 0.00	0.00 0.00	0.00 0.00	200.00 200.00	200.00 200.00	0.00	0.00	400.00 400.00
3711 Non-Public School Students Services	20000.00 20000.00	0.00 0.00	1863.67 1863.67	0.00 0.00	100.00 100.00	0.00	0.00	21963.67 21963.67
3900 Other Community Services	3500.00 3500.00	0.00 0.00	500.00 0.00	0.00 0.00	2182.45 0.00	0.00	0.00	6182.45 3500.00
4000 Facilities Acquisition and Construction Services	0.00	0.00	0.00	0.00	0.00	0.00 0.00	0.00 0.00	0.00 0.00
Program Costs Subtotal	563500.00 563500.00	0.00 0.00	178363.67 177863.67	200.00 200.00	2482.45 300.00	0.00 0.00	0.00 0.00	744546.12 741863.67

Administration Costs								
Administration Pool								0.00 0.00
Indirect Costs								0.00 0.00
Administration Costs Subtotal								0.00 0.00
GRAND TOTAL	563500.00 563500.00	0.00 0.00	178363.67 177863.67	200.00 200.00	2482.45 300.00	0.00 0.00	0.00 0.00	744546.12 741863.67
	6100 Certificated Salaries	**6150** Noncertificated Salaries	**6200** Employee Benefits	**6300** Purchased Services	**6400** Materials & Supplies	**6500** Capital Outlay	**6600** Other	**Total**

Final Payment Amount 34,480.17

PAYMENT REQUEST STATUS DESCRIPTIONS

Payment Requests, like all other ePeGS funding documents, have a processing "Status" displayed on the Grant Summary page. The descriptions for each status are listed below.

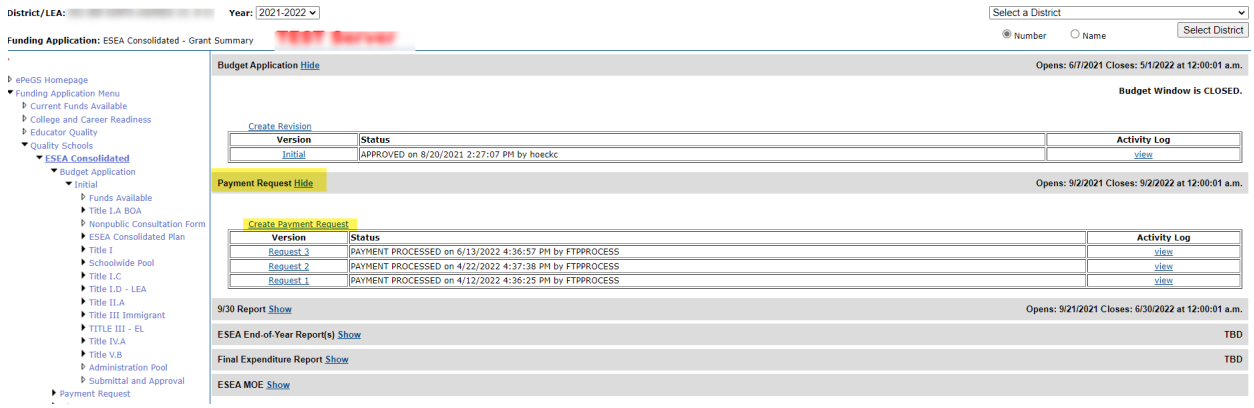
- **Created:** Payment Request has been created but not submitted for DESE approval.
- **Submitted:** Payment Request has been submitted for DESE approval. The LEA can revise the Payment Request by clicking "Revise Payment Request" if an amount needs to be changed prior to the due date for the monthly school payment.
- **Approved:** Payment has been DESE approved.
- **Disapproved/Open:** Payment Request has been disapproved and is open for LEA to revise/re-submit.
- **Payment in Process:** Payment is being processed by DESE for the monthly payment. The LEA does not have the option to revise the Payment Request.

- **Payment Processed:** Payment Request has been processed and funds deposited to LEAs bank account.

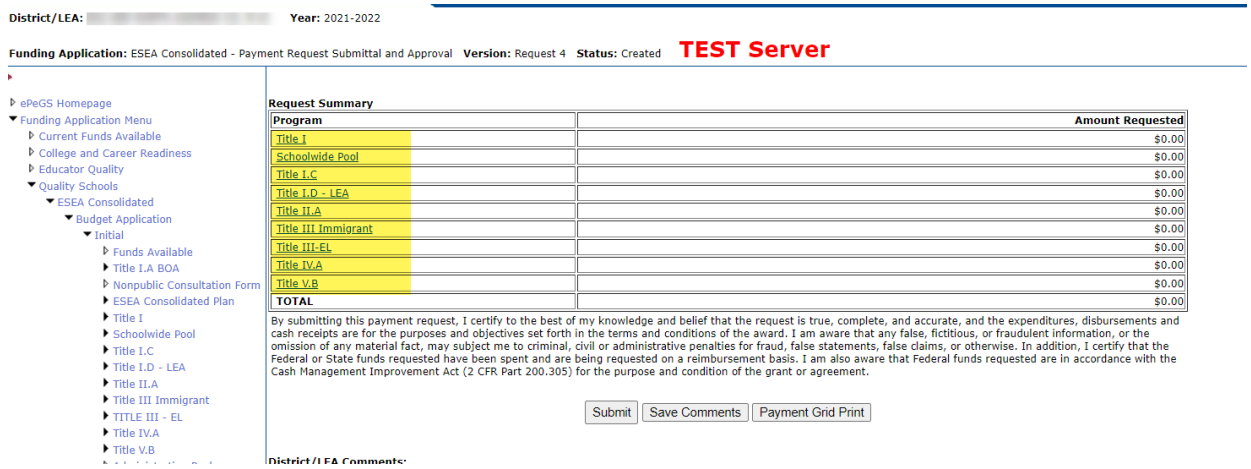
CREATING AND SUBMITTING A PAYMENT REQUEST

NOTE: See page 37 for Transferability, REAP-flex, or Schoolwide Pool Payment Requests.

1. Select "Payment Request" and "Create Payment Request"



2. Select a Program



3. Enter actual **Cumulative** program year expenditures to date and the additional anticipated expenditures by receipt of funds.
   - Payments must be on a reimbursement basis only and payment requests can only include the amount expended to date. More information regarding cash management (CMIA) can be found on page 11 of the **General Federal Guidance** manual.
   - The payment grid will display the approved budget amounts per each function/object code. LEAs will enter the expenditures in each cell where funds have been budgeted. The system will not allow expenditures to be entered in a cell where funds have not been budgeted.
   - Enter expenditures in the appropriate cells on the Payment Request grid. The last approved budget amounts will appear in the upper portion of each cell. Enter the actual amount of funds expended in the lower portion of each cell.
   - Enter any Indirect and Administrative Costs at the bottom of the grid. The total amount entered in the Payment Request, including Indirect and Administrative Costs, may not exceed the total funds budgeted or current funds available, whichever is less.
   - Enter any applicable comments in the District/LEA comments field.

- Select Save to save all data entered in the Payment Request grid.
- Select the Edits button (if applicable) to see if changes are necessary. Remember you cannot submit if any hard errors (E) exist.
- Expenditures in approved object codes may not exceed 10% of the total amount budgeted within each of the approved programs. See an example of a 10% variance is below.

10% VARIANCE EXAMPLE

- Expenditures in approved object codes (6100, 6150, etc.) may not exceed 10% of the total amount budgeted within each of the approved programs (Program Costs Subtotal).
- 10% of total amount budgeted under Title II.A = $804,676 x 10% = $80,467
- Expenditures in approved object code of 6100 will allow Program Costs Subtotal of $598,494 ($518,027 budgeted + $80,467 (10% variance)
- The variance applies to each category with a subtotal greater than $0.
- The variance applies to cells with values greater than $0.

Accounting Manual	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	Total
1100 Regular Instruction	427602.00	0.00	148145.00	0.00	0.00	575747.00
2200 Professional Development	90425.00	0.00	13255.00	97249.00	13000.00	213929.00
2600 Planning and Evaluation	0.00	0.00	0.00	0.00	0.00	0.00
3711 Non-Public Services	0.00	0.00	0.00	15000.00	0.00	15000.00
Program Costs Subtotal	518027.00	0.00	161400.00	112249.00	13000.00	804676.00

4. Use the navigation column to select another program or submit the Payment Request
   - If the Edits button is visible, view the edits by clicking the button. Edits must be fixed before the LEA is allowed to submit.
   - Once all data is saved and edits are addressed, click on the Submittal and Approval link.
   - Click Submit button. This submits a Payment Request to DESE for review.

Note: An email will be generated from the system with an approval/disapproval notice after DESE staff has reviewed the Payment Request. Check the DESE Comment section on this page after approval/disapproval.

CREATING AND SUBMITTING A PAYMENT REQUEST (TRANSFER, REAP-FLEX, OR SCHOOLWIDE POOL)

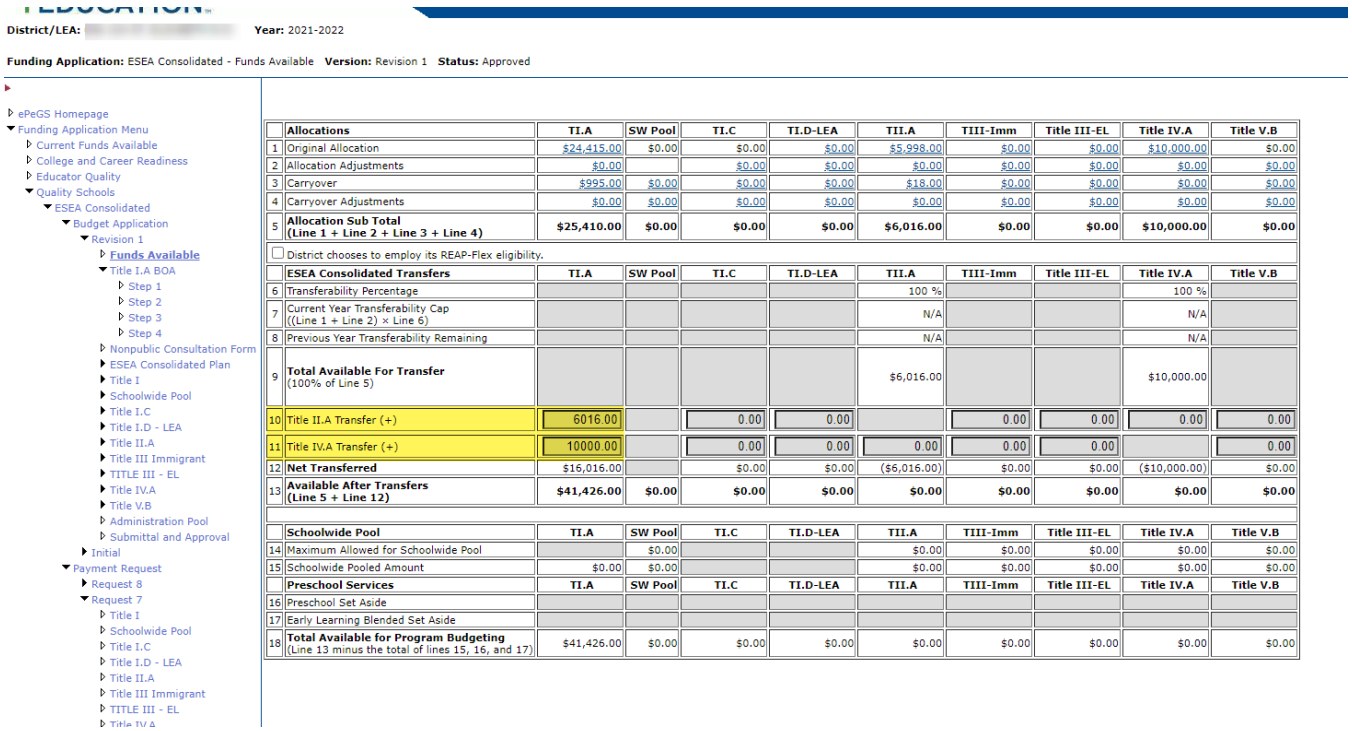
TRANSFERABILITY PAYMENT REQUEST

Under ESEA, LEAs have additional flexibility to transfer all or any lesser amount of funds from Title II.A and Title IV.A into Title I.A, Title I.C, Title I.D, Title II.A, Title III.A, Title IV.A, and Title V.B.

When completing financial reports, a LEA should report any transferred funds as expenditures under the programs to which the funds were transferred. Revenue received from all funds, those transferred from and the program it was transferred to. The payment amount from each program can be found on the payment request from the program that the funds were transferred to under "View Transferability Chart".

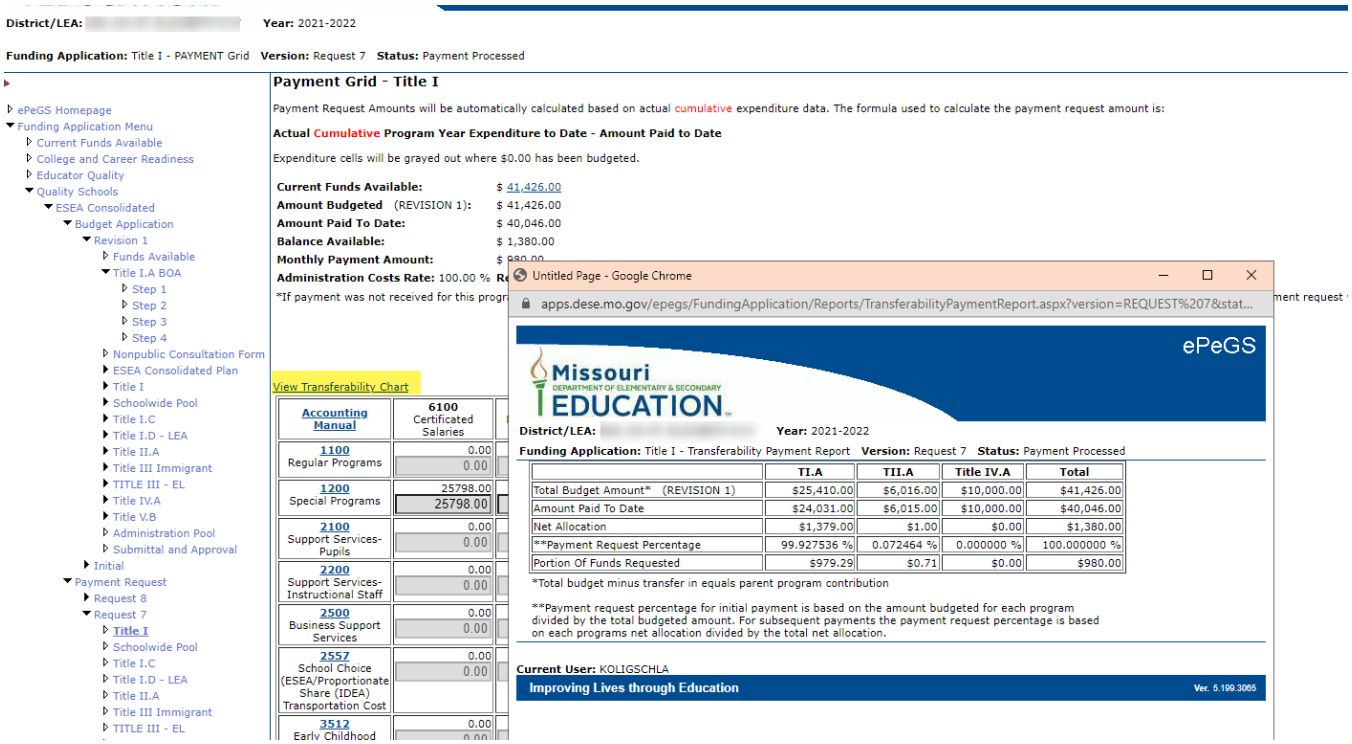
When an LEA transfers funds from one program to another, the transferred funds become funds of the program to which they are transferred. The transferred funds are subject to the rules and requirements of the programs to which the funds are transferred.

More information can be found at **USED Transferability Guidance**.



	Allocations	TI.A	SW Pool	TI.C	TI.D-LEA	TII.A	TIII-Imm	Title III-EL	Title IV.A	Title V.B
1	Original Allocation	$24,415.00	$0.00	$0.00	$0.00	$5,998.00	$0.00	$0.00	$10,000.00	$0.00
2	Allocation Adjustments	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
3	Carryover	$995.00	$0.00	$0.00	$0.00	$18.00	$0.00	$0.00	$0.00	$0.00
4	Carryover Adjustments	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
5	**Allocation Sub Total (Line 1 + Line 2 + Line 3 + Line 4)**	**$25,410.00**	**$0.00**	**$0.00**	**$0.00**	**$6,016.00**	**$0.00**	**$0.00**	**$10,000.00**	**$0.00**
	District chooses to employ its REAP-Flex eligibility.									
	ESEA Consolidated Transfers	**TI.A**	**SW Pool**	**TI.C**	**TI.D-LEA**	**TII.A**	**TIII-Imm**	**Title III-EL**	**Title IV.A**	**Title V.B**
6	Transferability Percentage					100 %			100 %	
7	Current Year Transferability Cap ((Line 1 + Line 2) × Line 6)					N/A			N/A	
8	Previous Year Transferability Remaining					N/A			N/A	
9	**Total Available For Transfer** (100% of Line 5)					$6,016.00			$10,000.00	
10	Title II.A Transfer (+)	6016.00		0.00	0.00		0.00	0.00	0.00	0.00
11	Title IV.A Transfer (+)	10000.00		0.00	0.00	0.00	0.00	0.00		0.00
12	**Net Transferred**	$16,016.00		$0.00	$0.00	($6,016.00)	$0.00	$0.00	($10,000.00)	$0.00
13	**Available After Transfers (Line 5 + Line 12)**	**$41,426.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
	Schoolwide Pool	**TI.A**	**SW Pool**	**TI.C**	**TI.D-LEA**	**TII.A**	**TIII-Imm**	**Title III-EL**	**Title IV.A**	**Title V.B**
14	Maximum Allowed for Schoolwide Pool		$0.00			$0.00	$0.00	$0.00	$0.00	$0.00
15	Schoolwide Pooled Amount	$0.00	$0.00			$0.00	$0.00	$0.00	$0.00	$0.00
	Preschool Services	**TI.A**	**SW Pool**	**TI.C**	**TI.D-LEA**	**TII.A**	**TIII-Imm**	**Title III-EL**	**Title IV.A**	**Title V.B**
16	Preschool Set Aside									
17	Early Learning Blended Set Aside									
18	**Total Available for Program Budgeting** (Line 13 minus the total of lines 15, 16, and 17)	$41,426.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

- Payment requests are made through the program where funds are budgeted. The ePeGS system will display the expenditure amount paid out by program. The "View Transferability Chart" on the Payment Request page provides the distribution of funds paid out under programs when tranferability is exercised.
- Funds transferred into another program will be paid out based on the contribution percentage.
- To view the breakdown of payments click on the "View Transferability Chart" link.



REAP-FLEX PAYMENT REQUEST

- REAP-Flex authority allows the eligible LEAs extra flexibility in how they are allowed to budget and spend grant funds. Essentially, REAP-Flex allows an LEA to budget one grant's allocation against another grant's function codes.
- Funds remain with the source program. Expenditures and revenue are coded accordingly.

SCHOOLWIDE POOL PAYMENT REQUEST

- The Schoolwide Pool Payment Request calculates the amount per program based on the percentage of the "Net Allocation".
- To view the breakdown of payment click on the "View Schoolwide Pool Details" link.

ePeGS

Missouri DEPARTMENT OF ELEMENTARY & SECONDARY EDUCATION

District/LEA: **Year:** 2021-2022

Funding Application: Schoolwide Pool Allocation Report - Payment Request **Version:** Request 4 **Status:** Payment Processed

Payment Distribution Across Funding Streams

	State and Local Funds	Title I	Title II.A	Title III Immigrant	Title IV.A	Total
Amount Budgeted (REVISION 1)	$9,679,382.48	$2,075,713.00	$160,566.00	$15,567.00	$144,652.00	$12,075,880.48
Amount Paid To Date	$3,951,909.13	$809,760.29	$65,957.01	$6,355.72	$59,017.85	$4,893,000.00
Net Allocation	$5,727,473.35	$1,265,952.71	$94,608.99	$9,211.28	$85,634.15	$7,182,880.48
Payment Request Percentage	79.737834%	17.624583%	1.317146%	0.128239%	1.192198%	100.000000%
Portion Of Funds Requested	$3,088,246.31	$682,600.10	$51,013.06	$4,966.70	$46,173.83	$3,873,000.00

Payment request percentage for initial payment is based on the amount budgeted for each program divided by the total budgeted amount. Subsequent payments the payment request percentage is based on each programs net allocation divided by the total net allocation. Final Expenditure Reports that result in an overpayment the payment request percentage is based on prior payment request(s) percentages until all funds have been recovered.

Current User: KOLIGSCHLA

Improving Lives through Education Ver. 5.199.3065

RECEIVING A PAYMENT

A payment is recorded in the monthly payment transmittal and are available at: https://dese.mo.gov/financial-admin-services/school-finance/financial-reports

The payment transmittal lists the revenue code, program name, CFDA number, FAIN (grant award number), and amount paid.

Revenue Code	Revenue Name	CFDA Number	Federal Award Identification Number (FAIN)	Monthly Payment	Minus Bond Payment Direct Deposit	Net Monthly Payment
5113	Prop C			$23,912.56		$23,912.56
5311	Basic Formula - State Monies			$90,972.00	$8,717.00	$82,255.00
5312	Transportation			$8,410.00		$8,410.00
5319	Basic Formula - Classroom Trust Fund			$12,161.00		$12,161.00
5324	Parents as Teachers			$3,670.00		$3,670.00
5325	Small Schools Grant			$10,252.00		$10,252.00
5382	MO Preschool Project			$37,661.00		$37,661.00
5441	Special Education Part B Entitlement	84027A	H027A140040	$5,154.00		$5,154.00
5445	School Food Services Lunch Payment	10555	2015IN109943	$15,692.34		$15,692.34
5446	School Food Services Breakfast Payment	10553	2015IN109943	$5,328.80		$5,328.80
5448	School Food Services Snack Payment	10555	2015IN109943	$254.20		$254.20
5451	Title I	84010A	S010A140025	$42,339.80		$42,339.80
5465	Title II.A	84367A	S367A140024	$3,759.00		$3,759.00
TOTAL				**$259,566.70**	**$8,717.00**	**$250,849.70**

FINAL EXPENDITURE REPORT

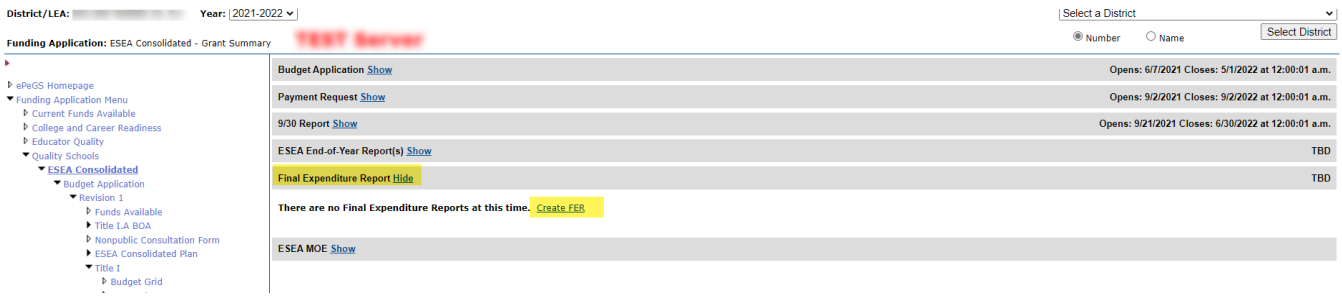
The FER is the method used for districts/LEAs to report federal expenditures and compliance with fiscal requirements. FERs must reflect the actual expenditures that have incurred for the school year.

- The FER must be submitted at the end of each school year by **September 30th**.
- If the FER is not submitted by the due date, the district/LEA cannot access their current year funds until it is submitted.
- In order to submit an FER, the district/LEA must have an approved budget application for that fiscal year.
- The FER can be used to request final payment if 100% of funds have not been requested/received by the district/LEA.
- The district/LEA will be paid any amount due (if applicable) in the next monthly school payment after approval of the FER.
- There will be no FER revisions unless there is a documented audit or DESE finding. Other reasons (self-monitoring) may be considered at the discretion of ESEA Finance staff. If a district/LEA needs to revise the FER, the district/LEA must submit in writing to the ESEA Finance Section an explanation of why the FER revision is necessary along with documentation to support the revision.
- If the LEA submits an FER for more than what has been expended, it will result in a refund due back to the DESE. The FER in ePeGS will reflect what was submitted in the approved budget.

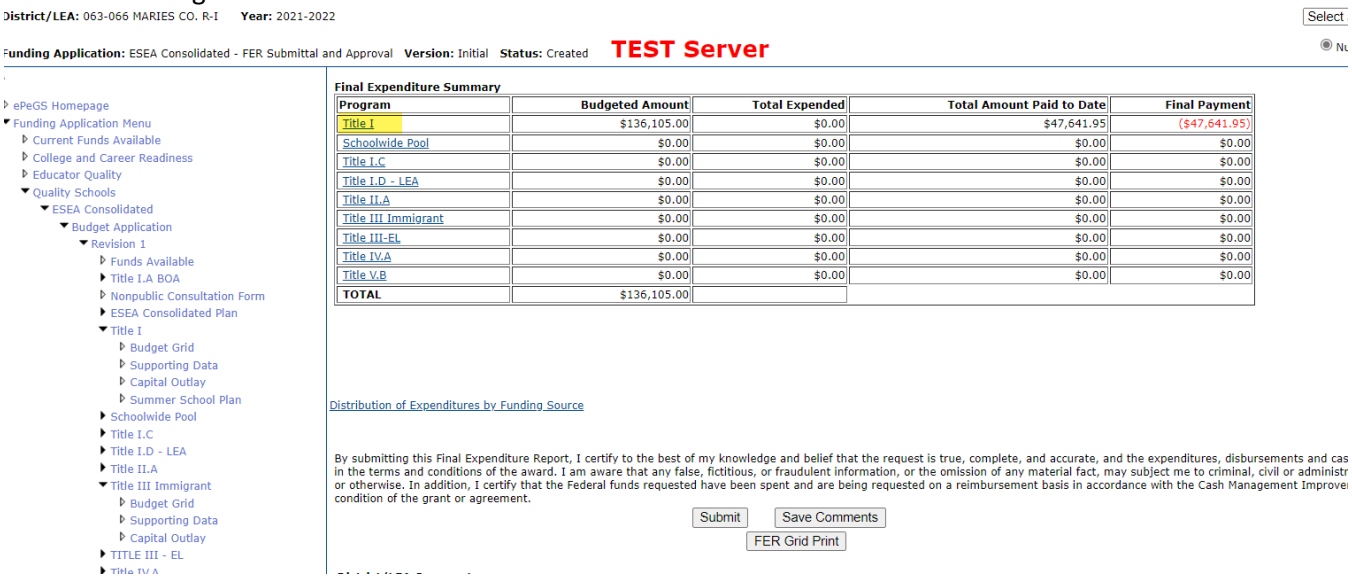
CREATING AND SUBMITTING A FINAL EXPENDITURE REPORT (FER)

NOTE: See page 44 for more information on the Schoolwide Pool FER.

1. Select Year and select "Create FER"



2. Select a Program



3. Enter actual **Cumulative** program year expenditures to date and the additional anticipated expenditures by receipt of funds.
   - The Final Expenditure Grid consists of Function Codes (vertical down left side of page) and Object Codes (horizontal across top of page) from the **Missouri Financial Accounting Manual**.
   - The FER grid will display the approved budget amounts per each function/object code. LEAs will enter the expenditures in each cell where funds have been budgeted. The system will not allow expenditures to be entered in a cell where funds have not been budgeted.
   - Enter expenditures in the appropriate cells on the final expenditure grid. The last approved budget amounts will appear in the upper portion of each cell. Enter the actual amount of funds expended in the lower portion of each cell.
   - Enter any Indirect and Administrative Costs at the bottom of the grid. The total amount entered in the final expenditure grid, including Indirect and Administrative Costs, may not exceed the total funds budgeted or current funds available, whichever is less.
   - Enter any applicable comments in the District/LEA comments field.
   - Select Save to save all data entered in the FER grid.

FER GRID - Title I

Actual Cumulative Program Year Expenditures

Expenditure cells will be grayed out where $0.00 has been budgeted.

Current Funds Available:	$ 136,105.00
Amount Budgeted (REVISION 1):	$ 136,105.00
Amount Paid To Date:	$ 47,641.95
Balance Available:	$ 88,463.05
Final Payment Amount:	$ -47,641.95

Funds Available:$136,105.00

Administration Costs Rate:100.00 % **Restricted Cost Rate:**1.59 %

View Transferability Chart

	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
1100 Regular Programs	0.00 / 0.00	0.00 / 0.00	0.00 / 0.00	0.00 / 0.00	0.00 / 0.00	0.00 / 0.00	0.00	0.00 / 0.00
1200 Special Programs	38100.00 / 0.00	6705.70 / 0.00	13527.65 / 0.00	0.00 / 0.00	0.00 / 0.00	0.00 / 0.00	0.00	58333.35 / 0.00
2100 Support Services-Pupils	0.00 / 0.00	0.00 / 0.00	0.00 / 0.00	0.00 / 0.00	0.00 / 0.00	0.00	0.00	0.00 / 0.00
2200 Support Services-Instructional Staff	0.00 / 0.00	0.00 / 0.00	0.00 / 0.00	0.00 / 0.00	0.00 / 0.00	0.00 / 0.00	0.00	0.00 / 0.00
2500 Business Support Services	0.00 / 0.00	0.00 / 0.00	0.00 / 0.00	0.00 / 0.00	0.00 / 0.00	0.00 / 0.00	0.00	0.00 / 0.00
2557 School Choice (ESEA/Proportionate Share (IDEA) Transportation Cost	0.00 / 0.00	0.00 / 0.00	0.00 / 0.00	0.00 / 0.00	0.00 / 0.00	0.00	0.00	0.00 / 0.00
3512 Early Childhood Instruction	39200.00 / 0.00	15238.00 / 0.00	22933.65 / 0.00	0.00 / 0.00	0.00 / 0.00	0.00 / 0.00	0.00	77371.65 / 0.00
3611 Homeless & Other Disadv. Student Activities Svcs	0.00 / 0.00	0.00 / 0.00	0.00 / 0.00	0.00 / 0.00	400.00 / 0.00	0.00	0.00	400.00 / 0.00
3711 Non-Public School Students Services	0.00 / 0.00	0.00 / 0.00	0.00 / 0.00	0.00 / 0.00	0.00 / 0.00	0.00	0.00	0.00 / 0.00
Administration Costs								
Administration Pool								0.00 / 0.00
Indirect Costs	Calculate Indirect Costs							0.00 / 0.00
Administration Costs Subtotal								0.00 / 0.00
GRAND TOTAL	77300.00 / 0.00	21943.70 / 0.00	36461.30 / 0.00	0.00 / 0.00	400.00 / 0.00	0.00 / 0.00	0.00	136105.00 / 0.00
	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total

Final Payment Amount -47,641.95

District/LEA Comments:

NOTE: Expenditures in approved object codes may not exceed 10% of the total amount budgeted within each of the approved programs. An example of a 10% variance is below:

<u>10% VARIANCE EXAMPLE</u>

- Expenditures in approved object codes (6100, 6150, etc.) may not exceed 10% of the total amount budgeted within each of the approved programs (Program Costs Subtotal).
- 10% of total amount budgeted under Title II.A = $804,676 x 10% = $80,467
- Expenditures in approved object code of 6100 will allow Program Costs Subtotal of $598,494 ($518,027 budgeted + $80,467 (10% variance)
- The variance applies to each category with a subtotal greater than $0.

Accounting Manual	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	Total
1100 Regular Instruction	427602.00	0.00	148145.00	0.00	0.00	575747.00
2200 Professional Development	90425.00	0.00	13255.00	97249.00	13000.00	213929.00
2600 Planning and Evaluation	0.00	0.00	0.00	0.00	0.00	0.00
3711 Non-Public Services	0.00	0.00	0.00	15000.00	0.00	15000.00
Program Costs Subtotal	518027.00	0.00	161400.00	112249.00	13000.00	804676.00

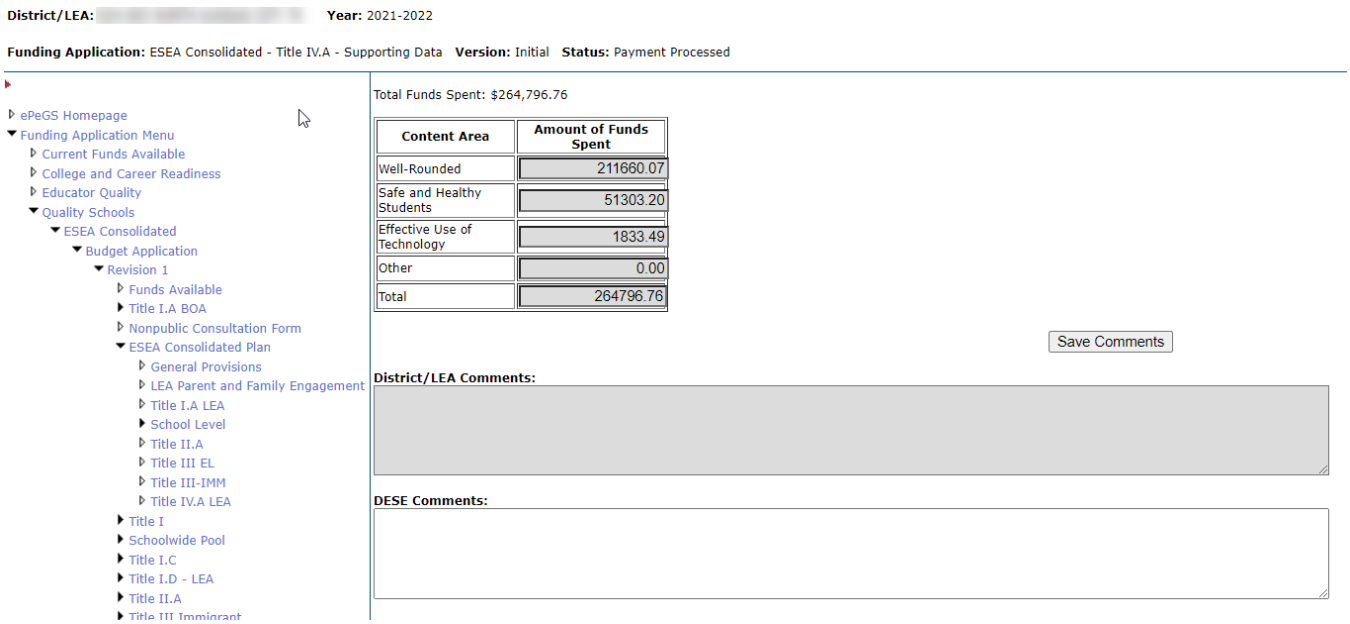
4. Use the navigation column to select another program or submit the FER.
   - If the Edits button is visible, view the edits by clicking the button. Edits must be fixed before the LEA is allowed to submit.
   - Once all data is saved and edits are addressed, click on the Submittal and Approval link.
   - Click Submit button. This submits the FER to DESE for review.

Note: An email will be generated from the system with an approval/disapproval notice after DESE staff has reviewed the FER. Check the DESE Comment section on this page after approval/disapproval.

TITLE IV.A FER AND SUPPORTING DATA PAGE

LEAs that receive at least $30,000 in funds must report on the Title IV.A FER that funds were expended as follows:

- 20% of funds for activities to support well-rounded education
- 20% of funds for activities to support safe and healthy students; and,
- a portion of funds to support effective use of technology were expended.



SCHOOLWIDE POOL FER

LEAs who are participating the the Schoolwide Pool (SWP) complete the FER in the same way as the other programs. The SWP FER mirrors the budget by function and object code. The last approved budget amount is at the top of each cell. The LEA enters the actual cumulative expenditure data. The Total Expended minus Total Amount Paid to Date determines Final Payment.

1. Select Year and select "Create FER"
2. Select a Program

Funding Application: ESEA Consolidated - FER Submittal and Approval **Version:** Initial **Status:** Payment Processed Zero Payment

- ePeGS Homepage
- Funding Application Menu
  - Current Funds Available
  - College and Career Readiness
  - Educator Quality
  - Quality Schools
    - ESEA Consolidated
      - Budget Application
      - Payment Request
      - 9/30 Report
      - ESEA End-Of-Year Report
      - FER
        - Initial
          - Title I
          - Schoolwide Pool

Final Expenditure Summary

Program	Budgeted Amount	Total Expended	Total Amount Paid to Date	Final Payment
Title I	$4,998.00	$4,998.00	$4,998.00	$0.00
Schoolwide Pool	$4,080,776.00	$4,080,776.00	$4,080,776.00	$0.00
Title I.C	$0.00	$0.00	$0.00	$0.00
Title I.D - LEA	$0.00	$0.00	$0.00	$0.00
Title II.A	$0.00	$0.00	$0.00	$0.00
Title III Immigrant	$0.00	$0.00	$0.00	$0.00
Title III-EL	$0.00	$0.00	$0.00	$0.00
Title IV.A	$0.00	$0.00	$0.00	$0.00
Title V.B	$0.00	$0.00	$0.00	$0.00
TOTAL	$4,085,774.00			

3. Complete the Budget Grid and select Save to save all data entered in the FER grid.

4. Submit FER on the Submittal and Approval page.

5. Once the LEA has completed the grid, click "save". The LEA can view the breakdown of payment by clicking on the "View Schoolwide Pool Details" link.

Funds Available:$63,120,495.21

Administration Costs Rate:100.00% **Restricted Cost Rate:**1.83%

View Schoolwide Pool Details

	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
1000 Instruction	33558092.63 33184654.85	724032.12 609709.37	11348294.74 10994062.37	313118.96 213773.44	1841395.85 741218.89	28580.00 12616.92	0.00 0.00	47813514.30 45756035.84
2000 Support Services	7219842.25 6999364.68	3940954.04 2395771.42	3511016.69 2833025.85	351668.53 77589.68	282899.40 134317.60	0.00 0.00	0.00 0.00	15306380.91 12440069.23
3000 Community Services	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	600.00 154.19	0.00 0.00	0.00 0.00	600.00 154.19
4000 Facilities Acquisition and Construction Services	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
5000 Long and Short Term Debt	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
Program Costs Subtotal	40777934.88 40184019.53	4664986.16 3005480.79	14859311.43 13827088.22	664787.49 291363.12	2124895.25 875690.68	28580.00 12616.92	0.00 0.00	63120495.21 58196259.26
Administration Costs								
Administration Pool								0.00 0.00
Indirect Costs								0.00 1064760.65
Administration Costs Subtotal								0.00 1064760.65
GRAND TOTAL	40777934.88 40184019.53	4664986.16 3005480.79	14859311.43 13827088.22	664787.49 291363.12	2124895.25 875690.68	28580.00 12616.92	0.00 0.00	63120495.21 59261019.91
	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total

Final Payment Amount 12,494,294.01

FER GRID - Schoolwide Pool

Actual Cumulative Program Year Expenditures

Expenditure cells will be grayed out where $0.00 has been budgeted.

Current Funds Available:	$ 63,120,495.21
Amount Budgeted REVISION 1:	$ 63,120,495.21
Amount Paid To Date:	$ 46,766,725.90
Balance Available:	$ 16,353,769.31
Final Payment Amount:	$ 12,494,294.01

Funds Available:$63,120,495.21

Administration Costs Rate:100.00% **Restricted Cost Rate:**1.83%

View Schoolwide Pool Details

School Wide Pool Details Report - Google Chrome

testappsdese.state.mo.us/epegs/FundingApplication/Reports/SchoolWidePoolReport.aspx?phase=FER&version=INITI...

ePeGS

Missouri DEPARTMENT OF ELEMENTARY & SECONDARY EDUCATION

District/LEA: 048-077 INDEPENDENCE 30 **Year:** 2020-2021

Funding Application: Schoolwide Pool Allocation Report - Final Expenditure Request **Version:** Initial **Status:** Payment Processed **TEST Server**

Payment Distribution Across Funding Streams

	State and Local Funds	Title I	Title I From Title II.A	Title I From Title IV.A	Total
Amount Budgeted (REVISION 1)	$59,162,957.70	$2,840,263.14	$722,299.06	$394,975.31	$63,120,495.21
Amount Paid To Date	$43,834,539.18	$2,104,384.81	$535,160.06	$292,641.85	$46,766,725.90
Net Allocation	$15,328,418.52	$735,878.33	$187,139.00	$102,333.46	$16,353,769.31
Payment Request Percentage	93.730187%	4.499748%	1.144317%	0.625748%	100.000000%
Portion of Funds Requested	$11,710,925.11	$562,211.68	$142,974.36	$78,182.86	$12,494,294.01

Payment request percentage for initial payment is based on the amount budgeted for each program divided by the total budgeted amount. Subsequent payments the payment request percentage is based on each programs net allocation divided by the total net allocation. Final Expenditure Reports that result in an overpayment the payment request percentage is based on prior payment request(s) percentages until all funds have been recovered.

DISTRIBUTION OF EXPENDITURES BY FUNDING SOURCE

The FER Summary page details the total expenditures for each ESEA Consolidated program.

Final Expenditure Summary

Program	Budgeted Amount	Total Expended	Total Amount Paid to Date	Final Payment
Title I	$3,156,656.69	$497,620.76	$497,620.76	$0.00
Schoolwide Pool	$63,120,495.21	$59,261,019.91	$59,261,019.91	$0.00
Title I.C	$0.00	$0.00	$0.00	$0.00
Title I.D - LEA	$0.00	$0.00	$0.00	$0.00
Title II.A	$0.00	$0.00	$0.00	$0.00
Title III Immigrant	$28,686.00	$2,002.72	$2,002.72	$0.00
Title III-EL	$245,977.81	$35,054.45	$35,054.45	$0.00
Title IV.A	$0.00	$0.00	$0.00	$0.00
Title V.B	$0.00	$0.00	$0.00	$0.00
TOTAL	$66,551,815.71			

Distribution of Expenditures by Funding Source

By submitting this Final Expenditure Report, I certify to the best of my knowledge and belief that the request is true, complete, and accurate, and the expenditures, disbursements and cash receipts are am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims, o and are being requested on a reimbursement basis in accordance with the Cash Management Improvement Act (2 CFR Part 200.305) for the purpose and condition of the grant or agreement.

Save Comments

FER Grid Print

ePeGS

Missouri DEPARTMENT OF ELEMENTARY & SECONDARY EDUCATION

District/LEA: 048-077 INDEPENDENCE 30 **Year:** 2020-2021

Funding Application: ESEA Consolidated - FER Summary **Version:** Initial **Status:** Payment Processed **TEST Server**

Print | Close

Distribution of Expenditures by Funding Source

	State-Loc	TI.A	TII.A	TIII-Imm	TIII-LEP	Title IV.A
State-Loc	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TI.A	$0.00	$497,620.76	$0.00	$0.00	$0.00	$497,620.76
TII.A	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TIII-Imm	$0.00	$0.00	$0.00	$2,002.72	$0.00	$2,002.72
TIII-LEP	$0.00	$0.00	$0.00	$0.00	$35,054.45	$35,054.45
Title IV.A	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
SW Pool	$55,545,464.29	$2,666,596.49	$678,134.42	$0.00	$0.00	$59,261,019.91
Total	$55,545,464.29	$3,164,217.25	$678,134.42	$2,002.72	$35,054.45	$59,795,697.84

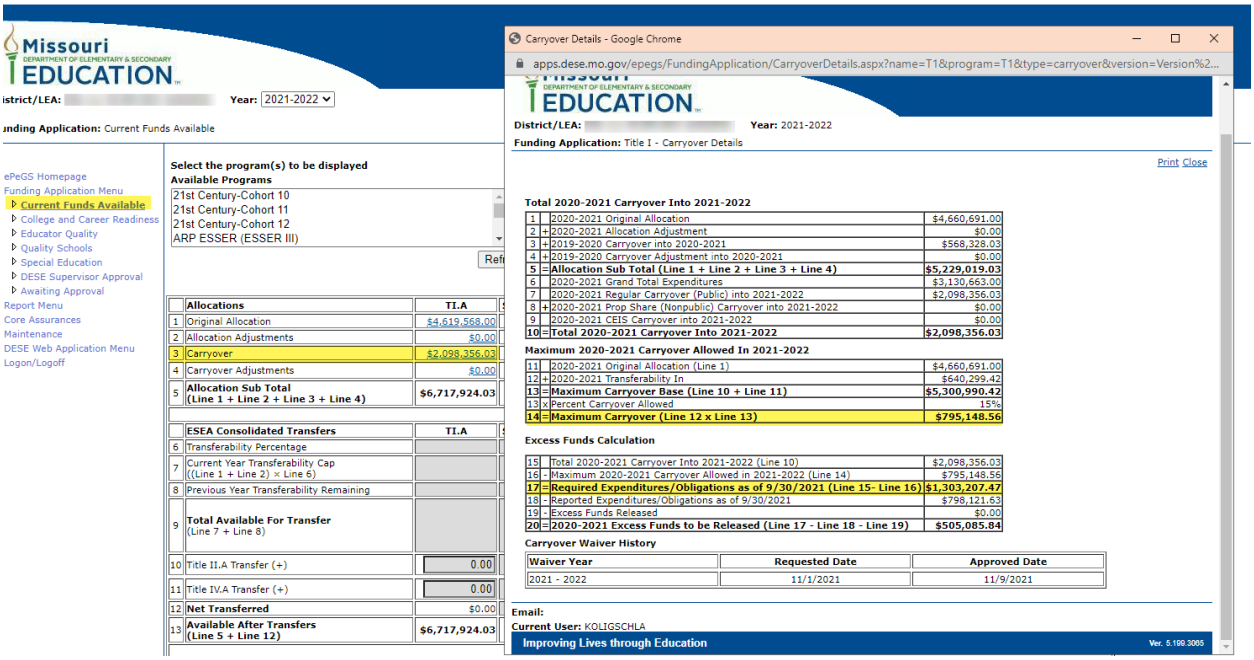
TITLE I 9/30 REPORT

The purpose of the 9/30 Report is to provide documentation of expenditures and legal obligations for the current year. LEAs are only required to submit the 9/30 Report (Report of Expenditures and Obligations as of September 30) if they have Title I funds in excess of the 15% carryover rule in section 1127(a) of ESEA.

For example for the 2021-2022 school year July 1 (or substantially approved date) through September 30, 2021 for your 2021-2022 program. Since September 30 is the end of the federal fiscal year, this information is needed to accurately determine that schools do not exceed the carryover limitation.

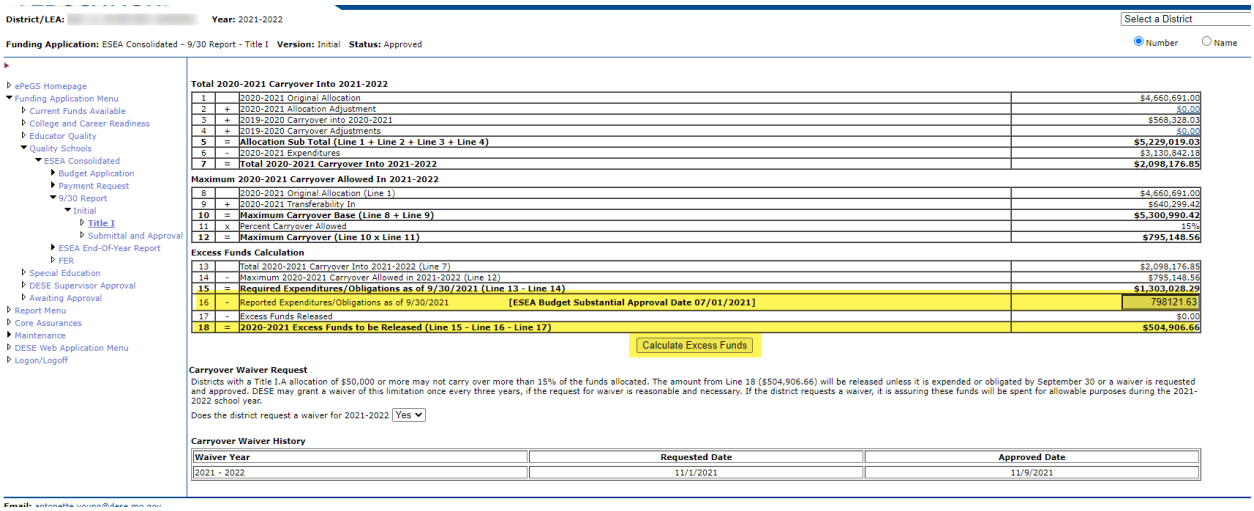
The following steps can be used to check your carryover details. **Please note that your prior year ESEA Consolidated FER must be approved before a 9/30 Report can be completed.**

1. Login to **DESE Web Applications**
2. Select ePeGS
3. Select Current Funds Available from the left navigation
4. Under TI.A select under row 3 Carryover select the amount that displays
5. **If row 17** "Required Expenditures/Obligations as of 9/30/2020" is greater than zero, **you are required to submit a 9/30 Report by October 31st.** The 9/30 Report should not be submitted before September 30th (due to expenditures and obligations incurred from July 1-September 30).
6. Row 14 displays the maximum amount of carryover for 2020-2021. Row 17 lists the required expenditures/ obligations as of 9/30. The Carryover Waiver History displays the last year a carryover waiver was requested and received.



STEPS TO COMPLE A 9/30 REPORT

1. Login to **DESE Web Applications** (must be an ESEA Consolidated Authorized)
2. Select ePeGS
3. Select Funding Application Menu
4. Under Quality Schools select ESEA Consolidated
5. Select current school year
6. Under 9/30 Report "Create 9/30 Report"
7. Under Program select Title I
8. If row 15 Required Expenditures/Obligations as of 9/30/2020 is greater than zero, **you are required to submit a 9/30 Report by October 31**.
9. On row 16 report expenditures and legal obligations from July 1 (or substantially approved date) through September 30 for the current year program.
10. Select "Calculate Excess Funds" and "Save"
11. If row 18 Excess Funds to be released is greater than zero, you may request a waiver of the maximum carryover rule. DESE may grant a waiver of the 15% carryover limitation once every three years, if the request for waiver is reasonable and necessary.
12. The Carryover Waiver Request can be made on the 9/30 Report by selecting "Yes" and "Save".
13. On the Submittal and Approval page select "Submit"



District/LEA: Year: 2021-2022

Funding Application: ESEA Consolidated - 9/30 Report - Title I Version: Initial Status: Approved

Select a District

Number Name

- ePeGS Homepage
- Funding Application Menu
  - Current Funds Available
  - College and Career Readiness
  - Educator Quality
  - Quality Schools
    - ESEA Consolidated
      - Budget Application
      - Payment Request
      - 9/30 Report
        - Initial
          - Title I
          - Submittal and Approval
      - ESEA End-Of-Year Report
      - FER
  - Special Education
  - DESE Supervisor Approval
  - Awaiting Approval
- Report Menu
- Core Assurances
- Maintenance
- DESE Web Application Menu
- Logon/Logoff

Total 2020-2021 Carryover Into 2021-2022

1		2020-2021 Original Allocation	$4,660,691.00
2	+	2020-2021 Allocation Adjustment	$0.00
3	+	2019-2020 Carryover into 2020-2021	$568,328.03
4	+	2019-2020 Carryover Adjustments	$0.00
5	**=**	**Allocation Sub Total (Line 1 + Line 2 + Line 3 + Line 4)**	**$5,229,019.03**
6	-	2020-2021 Expenditures	$3,130,842.18
7	**=**	**Total 2020-2021 Carryover Into 2021-2022**	**$2,098,176.85**

Maximum 2020-2021 Carryover Allowed In 2021-2022

8		2020-2021 Original Allocation (Line 1)	$4,660,691.00
9	+	2020-2021 Transferability In	$640,299.42
10	**=**	**Maximum Carryover Base (Line 8 + Line 9)**	**$5,300,990.42**
11	x	Percent Carryover Allowed	15%
12	**=**	**Maximum Carryover (Line 10 x Line 11)**	**$795,148.56**

Excess Funds Calculation

13		Total 2020-2021 Carryover Into 2021-2022 (Line 7)	$2,098,176.85
14	-	Maximum 2020-2021 Carryover Allowed in 2021-2022 (Line 12)	$795,148.56
15	**=**	**Required Expenditures/Obligations as of 9/30/2021 (Line 13 - Line 14)**	**$1,303,028.29**
16	-	Reported Expenditures/Obligations as of 9/30/2021 **[ESEA Budget Substantial Approval Date 07/01/2021]**	798121.63
17	-	Excess Funds Released	$0.00
18	**=**	**2020-2021 Excess Funds to be Released (Line 15 - Line 16 - Line 17)**	**$504,906.66**

Calculate Excess Funds

Carryover Waiver Request

Districts with a Title I.A allocation of $50,000 or more may not carry over more than 15% of the funds allocated. The amount from Line 18 ($504,906.66) will be released unless it is expended or obligated by September 30 or a waiver is requested and approved. DESE may grant a waiver of this limitation once every three years, if the request for waiver is reasonable and necessary. If the district requests a waiver, it is assuring these funds will be spent for allowable purposes during the 2021-2022 school year.

Does the district request a waiver for 2021-2022 Yes

Carryover Waiver History

Waiver Year	Requested Date	Approved Date
2021 - 2022	11/1/2021	11/9/2021

School Year	Waiver Requested	Eligible for Waiver
2020-2021	Yes	Yes
2021-2022	No	No
2022-2023	No	No
2023-2024	Yes	Yes

CARRYOVER

Carryover is the portion of the allocation not expended by the end of the grant period which is added to the available funds in the following fiscal year.

The carryover amount will be reflected under Current Funds Available in ePeGS after the FER has been submitted and approved. Funds not used and carried over into the next fiscal year are subject to these limitations:

1. Title I.A – LEAs with a Title I.A allocation of $50,000 or more may not carry over more than 15% of the funds allocated each year past September 30th of the following year. DESE may grant a waiver of this limitation once every three years if the LEAs request is reasonable and necessary. LEAs with an allocation of less than $50,000 may carry over up to 100% of their allocation; and,
2. Title I.D, Title II.A, Title III, Title IV.A, and Title V.B may carry over up to 100% of their funds into the next fiscal year.

LEAs may view the information regarding carryover by clicking on the actual carryover amounts for each program under Current Funds Available in ePeGS. LEAs with a carryover in excess of the limitation for Title I.A must submit a 9/30 Report in ePeGS by October 31st that reflects expenditures and obligations as of September 30th.

APPROVAL OF THE SCHOOLWIDE POOL FER AND CARRYOVER

Some grant programs allow unspent funds to be carried over from one year to the next and may be included in the Districts/LEAs current funds available for budgeting in the new year. Note that carryover does not apply to programs outside of DESE such as State/local. DESE's approval of the FER calculates carryover. If programs outside ESEA Consolidated are in the Pool, DESE must approve their FER before ESEA. This also includes districts/LEAs that participate in the Blended funding program.

TRANSFERABILITY
If an LEA has carryover funds for an ESEA program and did not receive a new allocation they may still transfer those carryover funds.

REALLOCATION OF FUNDS

Excess funds are made available for reallocation to LEAs. For each program, eligible LEAs are those that did not have funds in excess of carryover limitations. DESE will reallocate excess funds to eligible LEAs based upon the proportionate amount of funds allocated to the LEA for that program.

RURAL EDUCATION ACHIEVEMENT PROGRAM

The Rural Education Achievement Program (REAP) is authorized under Part B of Title V of the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the Every Student Succeeds Act of 2015 (ESSA).
Small, Rural School Achievement Program (SRSA)

To be eligible to participate in REAP-Flex and the SRSA grant program, an LEA must –

1. have a total average daily attendance (ADA) of fewer than 600 students, or serve only schools that are located in countries that have a population density of fewer than 10 persons per square mile; and
2. serve only schools that have been assigned a school locale code of 41,42, or 43 by USED's National Center for Education Statistics (NCES), or be located in an area of the State defined as rural by a State governmental agency. In instances in which a State agency defines the area in which an LEA is located as rural, the SEA and USED must agree to the rural designation before the LEA may participate in either REAP-Flex or the SRSA grant program.

ELIGIBILITY
***Rural and Low-Income School Program* (RLIS)**
To be eligible to participate in the RLIS grant program, an LEA must meet the follow criteria –

1. 20 percent or more of the children ages 5 to 17 served by the LEA are from families with incomes below the poverty line; and
2. all schools served by the LEA have been assigned a school locale code of 32, 33, 41, 42, or 43 by NCES, or are located in an area of the State defined as rural by a governmental agency of the State. In instances in which a State agency defines the area in which an LEA is located as rural, the SEA and USED must agree to the rural designation before the LEA may participate in the RLIS grant program.

Dual Eligibility
As part of the reauthorization of Title V, Part B of the ESEA, an LEA that meets the eligibility criteria for both the SRSA program and the RLIS program (referred to as "dual eligible") may choose to participate in either SRSA or RLIS. Section 5225(b) requires an LEA with dual eligibility to notify USED of its preference to participate in either SRSA or RLIS.

An LEA with dual eligibility will notify USED of its choice based on whether or not it submits an SRSA application. If the dual eligible LEA applies for SRSA in accordance with the application submission procedures it will receive an FY 2020 SRSA award. If the dual eligible LEA chooses not to submit an SRSA application or its application is not submitted in accordance with the application submission procedures, it will be included automatically in the list of RLIS-eligible LEAs USED provides to SEAs. The final list of RLIS eligible LEAs will be used to determine SEA RLIS allocation amounts. A dual eligible LEA may exercise the REAP-Flex authority even if the LEA chooses to participate in RLIS instead of SRSA. An LEA that is only eligible for RLIS, may not participate in REAP-Flex.

REAP includes two separate formula grant programs that target funds to rural school districts –

- Small, Rural School Achievement Program (SRSA) (ESEA section 5212) authorizes the U.S. Department of Education (USED) to make formula grant awards directly to local educational agencies (LEAs) to support a wide range of local activities that support student achievement. It also provides eligible LEAs with greater flexibility in using the formula grant funds they receive under certain State-administered Federal programs. This flexibility is better known as "REAP-Flex". **SRSA eligible LEAs will be required to submit a new SRSA application in order to receive the funds.**
- Rural and Low-Income School Program (RLIS) (ESEA section 5221), awards grants to State educational agencies (SEAs), which, in turn, award sub grants to eligible LEAs on a formula basis. LEAs eligible for RLIS will continue to apply through the ESEA Consolidated application under Title V.B in ePeGS.

ALLOCATIONS

Determination of Allocation Amounts -- USED allocates funds under the two rural grant programs on the following basis –

- *Small, Rural School Achievement Program* -- Under this program, the USED awards funds directly to eligible LEAs on the following basis:
  Initial Amount = ($20,000 + ($100 * (# of Average Daily Attendance students ADA – 50))
  (NOTE: Initial amount may not exceed $60,000)

Estimated Allocation = Initial Amount – the amount of funds the LEA received in fiscal year 2018 under the Title II.A Supporting Effective Instruction and Title IV.A Student Support and Academic Enrichment programs.

- *Rural and Low-Income School* Program -- Under this program, participating States receive an allocation based on their proportionate number of ADA in eligible LEAs. The State Department (DESE) will award grants to LEAs according to a formula based on the number of students in average daily attendance served by the eligible local educational agencies.

Because the data entries on this form will affect all State and LEA allocations, USED has urged us to provide LEAs with an opportunity to review the data on the spreadsheet.

APPLICATION PROCESS

Every LEA eligible to receive a positive SRSA allocation for the current year, according to the Master Eligibility Spreadsheet, will apply for an SRSA grant using a unique invitation link in MAX Survey that will be sent to eligible LEAs on **early February**.

The simplified SRSA application in MAX Survey is the result of extensive feedback received from LEA officials and rural stakeholders nationwide. It should take applicants no more than 30 minutes to complete. In addition, the LEAs that are eligible for both SRSA and RLIS will receive enhanced guidance on how to choose between SRSA and RLIS. Each applicant will also receive a confirmation email that includes a summary of responses for their LEA to keep for their records, and directions for next steps.

If you have any questions or need additional information about the SRSA application process, please contact the REAP Team at **REAP@ed.gov**.

The headings listed below refer to the respective columns on the Excel worksheet. DESE has provided the data in columns J, L, R and S. Data in the other columns were entered by the USED. Please check all items for accuracy. E-mail ESEA Finance at **federalfinancial@dese.mo.gov** with any questions or comments.

REAP Eligibility Spreadsheet Information

- **NCES School District ID***)* National Center for Education Statistics (NCES) school district identification number.
- **State ID** The county/district code number assigned by DESE (preceded by state).
- **District Name** School district name, as reported by DESE to NCES.
- **SRSA Eligible** Derived field that shows if a school district is eligible for SRSA.
- **RLIS Eligible** Derived field that shows if a school district is eligible for RLIS.
- **RLIS Eligible Based on Hold Harmless** Derived field that shows if a school district is eligible for RLIS in current year using current year SAIPE data and locale codes (designated "RLIS Instead"), or is designated "HH" for Hold Harmless to show a school district is eligible for RLIS in current year because the LEA (1) received an RLIS grant in FY 2019 on the basis of alternative poverty data, (2) served an area in which less than 20 percent of children ages 5 through 17 are from families with incomes below the poverty line, as determined by the U.S. Census Bureau's Small Area Income and Poverty Estimates (SAIPE) in FY 2019, and (3) meets the requirements to be considered a "rural" LEA in current year.
- **DUAL (Eligible for both SRSA and RLIS)** Derived field that shows if a school district is eligible for both SRSA and RLIS. In this case a school district must choose either SRSA or RLIS.
- **SRSA Estimated Allocation** Estimated SRSA award amount. Actual awards may vary depending on several factors that can change from year to year. School districts may only receive funds by applying for either SRSA or RLIS, but not both.
- **RLIS Estimated Allocation** Estimated RLIS award amount. Actual awards may vary depending on several factors that can change from year to year. School districts must apply for these funds through their state. Please contact your state coordinator for more details.
- **School Locale Codes (SRSA and RLIS)** The NCES locale code determinations for every school in the school district. Used by the REAP Program Office to determine "Rural" status.
- **Defined as Rural by State (SRSA and RLIS)** *(DESE provided data)* School districts that meet the State educational agency definition of "rural" assigned YES, not "rural" under State definition NO.
- **SRSA Rural (Locale codes of 41, 42, or 43)** School districts that are "rural" (by locale code, 41, 42, or 43 or SEA Definition of Rural) assigned YES, not "rural" by locale code or State Rural Definition NO. School districts must be "rural" and "small" to be SRSA eligible.
- **Average Daily Attendance (SRSA Small)** *(DESE provided data)* School district average daily attendance. School districts must be "rural" and "small" (by average daily attendance, fewer than 600) to be SRSA eligible.
- **County pop density < 10 (SRSA Small)** School districts that are "rural" (by county population density of <10 per square mile) assigned YES, not "rural" by population density NO. School districts must be "rural" and "small" to be SRSA eligible.
- **RLIS Rural (Locale codes of 32,33,41,42, or 43)** School districts that are "rural" (by locale code, 32, 33, 41, 42, or 43, or SEA Definition of Rural) assigned YES, not "rural" by locale code or State Definition NO. School districts must be "rural" and "low income" to be RLIS eligible.
- **Pct children from families with incomes below the poverty line (RLIS Low Income)** Percentage of children from families with incomes below the poverty line. School districts must be "rural" and "low income" (20 percent or more of the children ages 5-17 served by the school district from families with incomes below the poverty line) to be RLIS eligible.
- **State-provided SAIPE equivalent poverty data (RLIS Low Income)** Percentage of children from families with incomes below the poverty line, as reported by States for LEAs that are missing "Pct children below

20% Pov" data. School districts must be "rural" and "low income" (20 percent or more of the children ages 5-17 served by the school district from families with incomes below the poverty line) to be RLIS eligible**.**

- **LEA met RLIS Low Income criteria** School districts that are "low income" (by having 20 percent or more of the children ages 5-17 served by the school district from families with incomes below the poverty line) assigned YES, not "low income" by poverty NO.
- **PY Title IIA Amount** *(DESE provided data)* Prior year Title II Part A allocations. These numbers are used in the allocation formula for the SRSA grant.
- **PY Title IV-A Amount** *(DESE provided data)* Prior year Title IV Part A allocations. These numbers are used in the allocation formula for the SRSA grant.
- **Primary LEA Contact Fname** Primary LEA contact first name.
- **Primary LEA Contact LName** Primary LEA contact last name.
- **Secondary LEA Contact Fname** Secondary LEA contact first name.
- **Secondary LEA Contact LName** Secondary LEA contact last name.
- **UEI** A UEI is a 12-character (alpha-numeric) code that uniquely identifies all entities and assigned by SAM.gov to all LEAs with a registered DUNS number

TRANSFERABILITY

All LEAs may transfer up to 100% of the funds they receive by formula under Title II.A and IV.A programs to other programs to better address State and local needs.

Transfer From Programs (ESEA section 5103(b)(2))

- Title II, Part A – Supporting effective instruction state grants
- Title IV, Part A – Student support and academic enrichment grants

Transfer To Programs (ESEA section 5103(b))

- Title I, Part A – Improving basic programs operated by LEAs
- Title I, Part C – Education of migratory children
- Title I, Part D – Prevention and intervention programs for children and youth who are neglected, delinquent, or at-risk
- Title II, Part A – Supporting effective instruction state grants
- Title III, Part A – State grants for English language acquisition and language enhancement
- Title IV, Part A – Student support and academic enrichment grants
- Title V, Part B – Rural education

SMALL, RURAL SCHOOL ACHIEVEMENT (SRSA) and REAP-FLEX

REAP-Flex allows SRSA-eligible LEAs greater latitude in spending the funds they receive under Title II.A and Title IV.A to best address the LEAs particular needs. Under REAP-Flex, LEAs will be able to use their Title II.A and Title IV.A funds to pay for activities under any of the allowable uses for SRSA grant funds.

- Title I, Part A – Improving basic programs operated by LEAs
- Title II, Part A – Supporting effective instruction state grants
- Title III, Part A – State grants for English language acquisition and language enhancement
- Title IV, Part A – Student support and academic enrichment grants
- Title IV, Part B – 21st Century Community Learning Centers

RURAL AND LOW-INCOME SCHOOL ACHIEVEMENT

Formula based on ADA (average daily attendance) through DESE.

Funds may be used for:

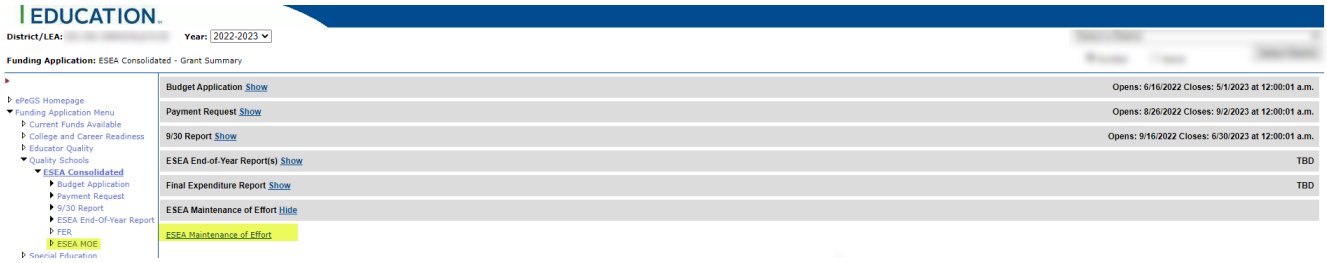
- Title I, Part A – Improving basic programs operated by LEAs
- Title II, Part A – Supporting effective instruction state grants
- Title III, Part A – State grants for English language acquisition and language enhancement
- Title IV, Part A – Student support and academic enrichment grants
- Parental Involvement Activities

MAINTENANCE OF EFFORT

LEAs that receive Title I funds must comply with a Maintenance of Effort (MOE) requirement. In short, MOE requires LEAs to maintain a consistent floor of State and local funding for free public education from year-to-year.

An LEA may receive funds if DESE finds that either the combined fiscal effort per student; or the aggregate expenditures of State and local funds for free public education for the preceding fiscal year was not less than 90 percent of the combined fiscal effort per student or aggregate expenditures for the second preceding fiscal year.

Compliance is verified each year in DESE Applications, ePeGS, Funding Application Menu, Quality Schools – ESEA Consolidated, under ESEA MOE using specific data from the Annual Secretary of the Board Report (ASBR).



ESEA Maintenance of Effort Worksheet

1. Enrollment
    - In DESE Applications, select Core Data Collection, Reports, Summary Reports, select Year, Enrollment Reports, District Summary by Grade Span K-12 or Screen 16, Enrollment, Membership, & Summer School
    - Combines the total male and female enrollments.
2. Average Daily Attendance (ADA)
    a. Regular Term ADA that is calculated based on the ADA real time calculation in the Funding Formula system.
3. Average Daily Membership (ADM)
    a. Screen 16, Enrollment, Membership, & Summer School Divide the sum of the total September Membership and January Membership by 2.
4. Adjusted Expenditures (for MOE purposes)
    a. Select hyperlink – Total Adjusted Expenditures
        i. Total Expenditures (ASBR Part III-B, Line 2999 Total Instruction and Support) minus Total Deductions (Part II Revenue Summary - General (Incidental) Fund and Special Revenue (Teachers) Fund)
5. Per-Pupil Expenditures (Enrollment) for MOE Purposes (Line 4/Line 1)

6. Per-Pupil Expenditures (ADA) for MOE Purposes (Line 4/Line 2)
7. Per-Pupil Expenditures (ADM) for MOE Purposes (Line 4/Line 3)

Percent Current Year (2021-2022) is of Prior Year (2020-2021) is calculated by taking the current year information divided by the prior year information.

LEA MEETS MOE

For an LEA to meet maintenance of effort for ESEA, on the ESEA Maintenance of Effort – Worksheet column Percent Current Year (2020-2021) is of Prior Year (2019-2020) the percentage under Expenditure Information must be 90% or greater. This would be the following rows.

1. Adjusted Expenditures (for MOE purposes)
2. Per-Pupil Expenditures (Enrollment) for MOE Purposes (Line 4/Line 1)
3. Per-Pupil Expenditures (ADA) for MOE Purposes (Line 4/Line 2)
4. Per-Pupil Expenditures (ADM) for MOE Purposes (Line 4/Line 3)

R-III

nance of Effort - Worksheet

Number Name

Year: 2022-2023

Calculate MOE Met/Not Met Calculation Successful 3/6/2023 by KOLIGSCHLA

MOE Not Met Report

		2020-2021 ASBR	2021-2022 ASBR	Difference 2021-2022 ASBR vs. 2020-2021 ASBR	Percent 2021-2022 ASBR is of 2020-2021 ASBR
1.	Enrollment	2,292.00	2,297.00	5.00	100.22%
2.	Average Daily Attendance (ADA)	2,127.90	2,077.23	-50.67	97.62%
3.	Average Daily Membership (ADM)	2,277.54	2,280.98	3.00	100.15%
Expenditure Information					
4.	Adjusted Expenditures (for MOE purposes)	21,729,256.41	19,188,146.51	-2,172,925.64	90.00%
5.	Per-Pupil Expenditures (Enrollment) for MOE purposes (Line 4/Line 1)	9,480.48	8,513.86	-966.62	90.00%
6.	Per-Pupil Expenditures (ADA) for MOE purposes (Line 4/Line 2)	10,211.60	9,414.62	-796.98	92.00%
7.	Per-Pupil Expenditures (ADM) for MOE purposes (Line 4/Line 3)	9,540.67	8,573.65	-967.02	90.00%
Revenues for education from State and local sources from:					
8.	Local sources	13,808,666.18	14,508,129.24	699,463.06	105.00%
	% of Total	57.12%	57.09%		
9.	State sources	10,365,707.28	10,905,574.21	539,866.93	105.00%
	% of Total	42.88%	42.91%		
10.	Total Revenues (Line 8 + Line 9)	24,174,373.46	25,413,703.45	1,239,329.99	105.00%

Requirement: An LEA may receive funds if DESE finds that the LEA's combined fiscal effort per student or the aggregate expenditures of the LEA from state and local funds for free public education for the preceding year is not less than 90 percent of the combined fiscal effort or aggregate expenditures for the second preceding year.

From ASBR Part III-B, Line 2999 - Total Instruction and Support		
Object Codes and Descriptions	2020-2021 ASBR	2021-2022 ASBR
6110 - Certificated Salaries	11,079,728.91	11,974,136.49
6150 - Non-Certificated Salaries	3,357,050.37	3,863,505.42
6200 - Employee Benefits	5,137,017.98	5,459,357.78
6300 - Purchased services	3,154,830.51	3,601,511.38
6400 - Supplies	2,345,478.10	2,765,657.92
Total Expenditures	25,074,105.87	27,664,168.99
From the ASBR Report Part II Revenue Summary, Revenue Summary, General fund (incidental) and Special Revenue (Teachers) Fund and Special fund (teachers)		
Revenue Code and Description	2020-2021 ASBR	2021-2022 ASBR
5121 - Regular Day Tuition (K-12) Received from Individuals	0.00	0.00
5122 - Summer School Tuition (K-12) Received from Individuals	0.00	0.00
5131 - Transportation Fees From Patrons	0.00	0.00
5151-5159 - Food services - programs	15,418.40	0.00
5171-5179 - Student Activities	157,896.46	281,900.91
5333 - Food Service - state	9,572.88	13,344.27
5411 - Impact Aid (P.L. 81-874)	(0.00)	(0.00)
5499 - Federal Subtotal	3,072,083.03	8,052,216.37
5811-5812 - Tuition From Other Districts	0.00	0.00
5821 - Area Voc From Other LEAs	0.00	0.00
5831 - Contracted Educational Services	89,878.69	128,560.93
5841, 5842, 5843 - Transportation From Other LEAs for Non-Disabled Ro (5841), Trans. Amts. From other LEAs for K-12 Disabled Stu (5842), Transportation from other LEAs for ECSE (5843)	0.00	0.00
Total Deductions	3,344,849.46	8,476,022.48
Total Adjusted Expenditures	21,729,256.41	19,188,146.51
Level required to meet 90% of the prior year		19,556,330.77

Dese Comments:

ASBR

LEAs may view the Annual Secretary of the Board Report (ASBR) under DESE Applications under "Public Application" or login.

5. Select Annual Secretary of the Board Report (ASBR).
6. Select LEA and year.
7. *ASBR Report*
8. Part III-B Expenditures – Program/Object 2999 Total Instruction & Support values are pulled into the ESEA MOE from the ASBR.
9. Part II Revenue Summary - General (Incidental) Fund and Special Revenue (Teachers) Fund

- These are revenue in which there was a reimbursement for the expense. These amounts are subtracted from the Total Instruction and Support Services. This gives the LEA state and local costs.

LEA FAILS TO MEET MOE

If an LEA fails to maintain effort by falling below 90 percent of both the combined fiscal effort per student and aggregate expenditures (using the measure most favorable to the LEA) for one or more of the five immediately preceding fiscal years, the SEA must reduce the LEA's allocation under a covered program (Title I.A, Title I.D, Title II.A, Title III.A, Title IV.A, Title V.B, Subpart 2) in the exact proportion by which the LEA failed to maintain effort.

WAIVER

The USED may waive the MOE requirement for an LEA if it determines that a waiver would be equitable due to:

- exceptional or uncontrollable circumstances; such as a natural disaster or change in the organizational structure of the LEA; or
- a precipitous decline in the financial resources of the LEA.

With respect to exceptional or uncontrollable circumstances, prior to the ESSA, the statute included the example of a natural disaster. Under the ESSA, a new example was inserted so that exceptional or uncontrollable circumstances also include a change in the organizational structure of the LEA. In addition to these two examples listed in the statute, there can be other instances of exceptional or uncontrollable circumstances that might warrant when a waiver request will be considered.

Below is a list of examples for what a change in the organizational structure of an LEA might mean.

- An LEA changes its configuration. For example:
    - The LEA merges with another LEA.
    - The LEA divides into two or more LEAs.
    - The LEA eliminates grade levels (e.g., previously served grades K-12 and now serves grades K-8)

- An LEA changes its management or operations structure to create economies of scale to be more efficient. For example, each school in the LEA employs budget and fiscal management staff. The LEA makes the decision to consolidate budget and fiscal management staff into a single team located in the central office.

If an LEA receives a waiver of the MOE requirement from the DESE for a given fiscal year, the LEA has effectively maintained effort for that fiscal year. Accordingly, in determining whether the LEA had failed to maintain effort for one or more of the five immediately preceding fiscal years, the SEA would count the year in which the LEA received a waiver as a year of maintaining effort.

In requesting a waiver based on a change in its organizational structure, an LEA would need to provide evidence of that change and the reasons why the change caused the LEA to fail to maintain effort. To explain the change in its organizational structure, the LEA might provide a narrative description of the change or a visual, organizational chart or map, if relevant. The LEA would also need to explain why the change caused the LEA to fail to maintain effort. In doing so, the LEA might show its expenditures related to its organizational structure before and after the change to demonstrate that the change resulted in lower expenditures.

TITLE I COMPARABILITY

As a condition of receiving Title I, LEAs must ensure that State and local funds are used to provide services that taken as a whole, are comparable between Title I and non-Title I schools. Comparability applies to LEAs with more than one building for each grade span.

LEAs having attendance centers with overlapping grade spans may receive Title I.A funds only if State and local funds are used to provide services in Title I.A schools which, taken as a whole, are at least comparable to services provided in schools within the LEA which are not receiving Title I.A funds. If the LEA is serving all schools under Title I.A, the LEA may receive Title I.A funds if it will use State and local funds to provide services that, taken as a whole, are substantially comparable in each school.

Compliance is verified each year using specific student/teacher FTE data from the October cycle of MOSIS to verify compliance using option 1 below.

If the LEA cannot verify compliance by using option 1, the LEA may use options 2 or 3 to document compliance:

1. Student/Teacher FTE Ratios - Comparability is achieved when the student/teacher FTE ratios in Title I.A schools do not exceed 110% of the average for non-Title I.A schools;
2. Student/Teacher Salary Ratios - Comparability is achieved when the average per-pupil salary expenditure in Title I.A schools is at least 90% of the average in non-Title I.A schools; or,
3. State and local per-pupil expenditures - Comparability is achieved when the average per- pupil expenditure in Title I.A Schools is at least 90% of the average State and local per- pupil expenditures in non-Title I.A schools.

<u>Written Assurance Option</u>

Instead of using the above test options, an LEA shall be considered to have met the requirements of comparability if the LEA has filed with DESE a written assurance that it has established and implemented:

1. a local educational agency-wide salary schedule;
2. a policy to ensure equivalence among schools in teachers, administrators, and other staff; and,
3. a policy to ensure equivalence among schools in the provision of curriculum materials and instructional supplies.

For the purpose of determining compliance with the above requirements, the LEA must exclude:

1. staff salary differentials for years of employment; and,
2. schools with 100 or fewer students.

For the purpose of determining compliance with the above requirements the LEA may exclude:

1. State and local funds expended for excess costs of providing services to children with disabilities as determined by the LEA and ELs;
2. unpredictable changes in student enrollment or personnel assignments that occur after the beginning of a school year; and,
3. supplemental State or local funds for programs that meet the intent and purposes of Title I.A.

LEAs having attendance centers with overlapping grade spans shall develop written procedures for compliance and maintain records documenting compliance.

LEAs that file a written assurance must submit documentation that the salary schedule and policies were actually implemented and that they resulted in equivalence among schools in staffing, materials, and supplies so that, in fact, the LEA has maintained comparability among its Title I and non-Title I schools.

There is no waiver process for the comparability requirement.

CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

The Cash Management Improvement Act (CMIA) was placed in operation to prevent interest earnings on Federal funds. *Section 31 CFR Part 205* "Rules and Procedures for Efficient Federal-State Funds Transfers" states that methods and procedures for payment must minimize the time elapsing between the transfer of funds from the United States Treasury to the State and ultimately to the pass-through entity. Therefore, DESE must ensure that payments to the pass-through entity are for reimbursements only. DESE monitors payments to assure that they conform to the Federal regulations. This applies to both monthly payment requests and FER payments. DESE does not allow advance payments. For example, to consider the funds "spent," the payroll transactions should be recorded on the LEAs books **and** the funds delivered to the recipients. DESE must monitor payments to assure that they conform to the Federal regulations.

More information on CMIA can be found in the **Fiscal Guidance for Federal Grant Programs.**

STAFF PAID WITH ESEA FUNDS – TIME & EFFORT

Federal regulations require that any salaries and benefits charged to a federal award, such as for Title I, or ESSER funding, must be based on documentation that follows certain criteria, according to Uniform Guidance standards. **2 CFR 200.430.**

This is where time and effort reporting comes in. This type of reporting requires all employees who are paid with federal funds to track and formally document their time and effort, whether it be through semi-annual certifications or monthly personnel activity reports. **2 CFR 200.430** (a).

Records are required for all employees, including teachers, paraprofessionals, administrators, and other staff paid with federal funds to document the time and effort they spend within the program. The portion of the federally paid salary should be reflective of the actual activity, not budgeted, the individual has put forth for that federal program. Time and effort reporting is required when any part of an individual's salary is charged to a federal program or used as match for a federal program.

An employee who is paid 100% with funds from the Schoolwide Pool or Early Learning Blended are exempt from time and effort documentation because there is no distinction between staff paid with Federal funds and staff paid with State or local funds.

Compensation for personal services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the Federal award, including but not necessarily limited to wages and salaries. Compensation for personal services may also include fringe benefits. Costs of compensation are allowable to the extent that they satisfy the specific requirements noted below and that the total compensation for individual employees:

- Is reasonable for the services rendered and conforms to the established written policy of the non-Federal entity consistently applied to both Federal and non-Federal activities.
- Follows an appointment made in accordance with the non-Federal entity's laws or written policies.
- Is determined and supported by appropriate documentation.

DOCUMENTATION OF PERSONNEL

Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- Be supported by a system of internal controls which provide reasonable assurance that the charges are accurate, allowable and properly allocated.
- Be incorporated into the official records of the non-Federal entity.
- Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities.
- Encompass both federally assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy.
- Comply with the established accounting policies and practices of the non-Federal entity.
- Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases.
- Budget estimates alone do not qualify as support for charges to Federal awards, but may be used for interim accounting purposes.
- Records may reflect categories of activities as a percentage distribution of total activities.

SEMI-ANNUAL CERTIFICATION

A semi-annual certification verifies that an employee who was paid with funds from a federal grant, whether partly or entirely, has worked on a specific project or single cost objective for the period covered by said certification.

The following are examples of when a Semi-Annual Certification can be used:

- A Title I.A teacher is working 100% under Title I.A performing supplemental duties. (single cost objective)
- A Title I.A teacher is paid 50% with Title I.A and 50% with state and local performing supplemental duties. (single cost objective)
- An Instructional Coach is paid with Title I.A and Title II.A funds, because both could be supported 100% with each program. (single cost objective)

The Semi-Annual Certification must be completed at least every six months and be signed by the employee and a supervisor with first-hand knowledge of the employee's work performed. The form must have an actual date (example July 1, 2022 – January 2, 2023) and signed after work has been completed. For example, a teacher who completes a Semi-Annual Certification form for July 1, 2022 – January 2, 2023, must be signed by the employee and supervisor on or after January 2, 2023. A sample form is located **here**.

MONTHLY PERSONNEL ACTIVITY REPORT (PAR)

Personnel activity reports show time accounting for an employee who works on multiple cost objectives, whether it's one or more federal programs or a mix of federal, state, and local programs.

These types of time and effort reports are required to track and verify that federal funds were charged for actual time worked, plus it ensures that federal programs paid for personnel costs. The LEA should establish the reporting procedures, with the task falling to the person designated to handle federal funding for the LEA.

The PAR must account for the total activity of the employee; including both direct and indirect time.

- The federally paid portion of salary and/or benefits must be reflective of the actual time worked, not the projected time estimated at the beginning of the period
- Must reconcile the payroll to the PAR on a quarterly basis.
- Any discrepancies between the actual time recorded on the PAR compared to payroll must be corrected with an additional journal entry in the general ledger to reflect the actual time worked.

The following is an example of when a PAR should be used:

- A Title I.A teacher works in a Title I building providing Title I services in the morning and then in the afternoon works in a non-Title I building in the afternoon or does a non-Title I activity in the afternoon. (multiple cost objectives)

A PAR should be completed on at least a monthly basis, account for 100 percent of the employee's time, and be signed by the employee and a supervisor with first-hand knowledge of employee's work performed. The PAR must be signed after work has been completed. For example, a teacher who completes a PAR for December 1 – December 31, 2002 must be signed by the employee and supervisor on or after December 31, 2022. A sample form is located **here**.

SUBSTITUTE SYSTEM FOR TIME AND EFFORT

DESE is authorized to approve LEAs to use a substitute system for time-and-effort reporting in accordance with the following guidelines. In permitting an LEA to use the substitute system, DESE must obtain from the LEA a management certification certifying only eligible employees will participate in the substitute system and the system used to document employee work schedules includes sufficient controls to ensure the schedules are accurate.

Each employee who works in multiple programs and is paid for with at least .01 of an ESEA program and has a fixed schedule can complete the Substitute System for Time and Effort form. This would be done to show time worked in each program and would be completed in lieu of the PAR. It must be completed semi-annually, again signed by employee or supervisor having first-hand knowledge of the employee's work performed. The form must be signed after work has been completed.

The substitute system allows LEAs to do semi-annual certification based on the fixed schedule instead of the PAR.

An example of when the substitute system certification form would be used is when they have a fixed schedule by day or by week all year long, it doesn't change and it's supported by the fixed schedule. 42% of their time is on Title I.A, 13% of their time is Spec Ed, and 45% of their time is State Local. The schedule must be fixed and not vary and there cannot be an exception.

Substitute system guidelines include:

1. To be eligible to document time and effort under the substitute system, employees must:
   a. Currently work on a schedule that includes multiple activities or cost objectives that must be supported by monthly personnel activity reports;
   b. Work on specific activities or cost objectives based on a predetermined schedule; and
   c. Not work on multiple activities or cost objectives at the exact same time on their schedule.
2. Under the substitute system, **in lieu of personnel activity reports**, eligible employees may support a distribution of their salaries and wages through documentation of an established work schedule that meets the standards under section (3). An acceptable work schedule may be in a style and format already used by an LEA.
3. Employee schedules must:

   a. Indicate the specific activity or cost objective that the employee worked on for each segment of the employee's schedule;
   b. Account for the total hours for which each employee is compensated during the period reflected on the employee's schedule; and,
   c. Be certified at least semiannually and signed by the employee and a supervisory official having firsthand knowledge of the work performed by the employee.
4. Any revisions to an employee's established schedule that continue for a prolonged period must be documented and certified in accordance with the requirements in section (3). The effective dates of any changes must be clearly indicated in the documentation provided.
5. Any significant deviations from an employee's established schedule, that require the employee to work on multiple activities or cost objectives at the exact same time, including but not limited to lengthy, unanticipated schedule changes, must be documented by the employee using a personnel activity report that covers the period during which the deviations occurred.

STIPENDS AND EXTRA-DUTY PAY

When an LEA pays for extra duty work beyond an employee's regular contract, the LEA must develop (before work is completed) written documentation and/or contract that includes:

- the extra work to be performed,
- the date(s) of performance,
- the amount or rate to be paid to the employee,
- signature of LEA representative; and,
- signature of the employee to show the acceptance of the terms.

In addition, the employee must complete time and effort documentation that supports the extra work beyond the employee's regular contract. This documentation could be a semi-annual time certification or monthly Personnel Activity Reports.

Note: In lieu of the Semi-Annual Certification or PAR, DESE will accept documentation to include the "who, what, when, where, and why" that corresponds with the written agreement. This is often documentation that is sent to your payroll.

Missouri Department of Elementary & Secondary Education
Time and Effort Reporting Guidelines

Cost Objective	Criteria	Documentation Required
Single Cost Objective	• Employee works solely on a single Federal award or cost objective	**Semi-Annual Certification** • Must be prepared at least semi-annually; and • Must be signed **after-the-fact** by the employee or a supervisory official having firsthand knowledge of the work performed by the employee.*
Multiple Cost Objectives	• More than one Federal award; • Federal award & non-Federal award; • Indirect cost activity & direct cost activity; • Two or more indirect activities that are allocated using different allocation bases; or • Unallowable activity & a direct or indirect cost activity.	**Personnel Activity Reports (PAR)** • Reflect an **after-the-fact** distribution of the actual activity of the employee. • Account for the total activity for which each employee is compensated; • Be prepared at least monthly and coincide with one or more pay periods; and • Must be signed **after-the-fact** by the employee and a supervisory official having firsthand knowledge of the work performed by the employee.*
Multiple Cost Objectives w/ Fixed Schedule **(Substitute System)**	• Currently work on a schedule that includes multiple activities or cost objectives that must be supported by monthly personnel activity reports; • Work on specific activities or cost objectives based on a predetermined schedule; and • Not work on multiple activities or cost objectives at the exact same time on their schedule.	**Substitute System Certification & Fixed Schedule** • Indicate the specific activity or cost objective that the employee worked on for each segment of the employee's schedule; • Account for the total hours for which each employee is compensated during the period reflected on the employee's schedule; and • Be certified at least semi-annually & signed by the employee & a supervisory official having firsthand knowledge of the work performed by the employee.
Stipend and Extra Duty Pay	• Pay for extra work beyond an employee's regular contract	**Written Agreement** • Indicates the extra work to be performed; • Date(s) of performance; • Amount to be paid to the employee; and • Must be signed by the employer & the employee to show the acceptance of the terms. **AND** **Semi-Annual Certification or PAR** • See and follow requirements above

*Signed could be actual signature or approval in an electronic timekeeping system.

More information on Time and Effort and sample forms can be found on the **General Federal Guidance** webpage.

CONTRACTS

Contracts can be issued for one year only but have renewals in subsequent years. In that case, the cost applies to each year the services are rendered. In the case of subscriptions, see the **DESEs Technology Coding Guidance**.

FEDERALLY FUNDED STAFF – MOSIS REPORTING

All federally-funded staff, whether certificated or non-certificated, must be reported in the October MOSIS Course Assignment and Educator files.

All FTEs (full or part-time, during or outside of school hours), reported on Application Supporting Data page(s), must match the Staff Assignment Report and the salary amounts must match the Budget Grid(s) and Payment Grid(s).

When an LEA completes a Payment Request or FER, the Staff Assignment Report will be ran to verify that staff are appropriately certified for the courses being taught. If staff are not appropriately certified, coding corrections can be made in the October MOSIS Course Assignment and Educator files and/or your budget. If staff were paid for an assignment in which they were not appropriately certified, salaries and benefits must be removed from the budget grid and payment request and salaries and benefits will need to be paid with state and local funds. MOSIS will also need to be updated to remove the ESEA course program code.

See Exhibit 15-Reporting Guidelines for ESEA Federal Programs in the **Core Data & Missouri Student Information System Reference Manual.**

STAFF ASSIGNMENT REPORT

The Staff Assignment Report is used to verify staff being paid with federal funds are coded correctly and are appropriately certified for the course(s) being taught.

To access the Staff Assignment Report identifying those courses identified as being paid with ESEA funds:

- Log into DESE Web Applications
- Select "Educator Qualifications"
- Select "Report Menu"
- Select "Staff Assignment Report"
- Check "Selected Assignments Only"
- Under "Program:, select the following program codes:
  - 03 Title I.A (ESEA) – Improving the Academic Achievement of the Disadvantaged
  - 04 Title I.C (ESEA) – Education of Migratory Children
  - 10 Title IV.A (ESEA) – Student Support and Academic Enrichment
  - 13 Consolidated Schoolwide Pool - Federal, State, & Local Funds
  - 14 Homeless (ESEA)
  - 20 Title II.A (ESEA) – Preparing, Training, and Recruiting High-Quality Teachers, Principals, and Other School Leaders
  - 21 Federal Programs Administrative Pool – (ESEA)
  - 29 Title III (ESEA) – English Learner – English Language Acquisition, Language Enhancement, and Academic Achievement Grant
  - 30 Title V.B, Subpart 1 (ESEA) – Small, Rural School Achievement Program (REAP)
  - 31 Title V.B, Subpart 2 (ESEA) – Rural and Low-Income School Program (RLIS) (ePeGS)
  - 37 Title I.D (ESEA) – Delinquent Institution – Prevention and Intervention Programs for Children and Youth Who are Neglected, Delinquent, or At-Risk
  - 39 Title III (ESEA) – Immigrant – English Language Acquisition, Language Enhancement, and Academic Achievement Grant
- Click "Run Report"

All staff paid through the Schoolwide pool program should be coded in MOSIS using Program Code 13.

FINANCIAL CODING

The purpose of the **Missouri Financial Accounting Manual** is to provide guidelines for the accounting of Revenue, Expenditures, and Balance Sheet items. This is to ensure all school districts/LEAs are using the same structure to allow for Federal and State financial reporting and various calculations to be performed to analyze financial data.

Code Structure						
Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
3 Digits	4 Digits	4 Digits	4 Digits	1 Digit	5 Digits	Various

Fund Type Code – 3 Digits (which account is paying for the expenditure)
The Fund Code consists of two basic elements: the first two digits indicate the type of fund and the last digit indicates the fiscal year. For example, in Fund 118, the third digit indicates that it is for the 2017-2018 fiscal year. The year is necessary for federal obligations that occur in one year but get paid in the subsequent year. For example, teachers obligate federal funds when the work is performed (August–May) but the teacher is paid over twelve months (June–July). 1 – General Fund 2 – Teachers Fund 3 – Debt Services 4 – Capital Projects
Note: The fund length varies by vendor. Only one digit will be collected on the ASBR.

Function Code – 4 Digits (what is the action or purpose)
The Function Code describes the action, purpose, or program for which activities are performed.

Object Code – 4 Digits (what is the service or commodity)
The Object Code describes the service or commodity obtained as a result of a specific expenditure.

Location Code – 4 Digits (where will the expenditure be used)
The Location Code refers to individual campuses within a LEA and individual components within the administration, school service, and maintenance and operation divisions. The LEA must use DESE's core data building codes to distinguish separate campuses where student data is reported.

- Expenditures that clearly occur at a building level should be coded to the appropriate location.
- Expenditures at a LEA level that DESE is requiring at a building level should be prorated among the appropriate locations using allocation methodologies such as time spent within each building, the percentage or number of students served or total enrollment.
- Schoolwide Pool must be reported with a Project Code 40001. The LEA will need to report the expenditures under the appropriate building code.

Source of Funds – 1 Digit (what source of revenue is paying for this expenditure)
The Source of Funds Code is used to identify a subset of revenue used to fund a specific expenditure. LEAs must assign a Source of Funds Code to expenditures funded by each type of revenue. All expenditures on the ASBR will be required to have a source of funds code. 1 – Local 2-County 3 – State 4 – Federal. For schoolwide pool, source code "1-Local" can be used.

Project Code – 5 Digits (what project is paying the expenditure)
The Project Code is used to identify an expenditure paid for with a specific source of revenue or part of a specific grant. When used to identify a federal project, the Source of Funds/Project Code may also be associated with accounts receivable, accounts payable, and fund balance accounts pertaining to that project. With the exception of the cash account, a balance sheet for the project may be drawn from the general ledger utilizing this code dimension.

Direct and Indirect Costs
All coding of direct and indirect costs should follow the **Missouri School Finance Accounting Manual**.

ESEA PROJECT CODES

LEAs must use DESE's assigned project and revenue codes for ESEA programs listed below.

Revenue Code	Project Code	Revenue Code Title
5451	45100	Title I
	45102	Title I School Improvement (a)
	45103	Title I.D - LEA
	45104	Title I.D - State Agency
5452	45200	Title I.C
5461	46100	Title IV.A Student Support and Academic Enrichment
5462	46200	Title III LEP
	46201	Title III Immigrant
5463	46300	Homeless Education
5465	46500	Title II.A
5492	49200	Title V.B, SRSA
5492	49201	Title V.B, Rural Low-Income School
	40001	Schoolwide Pool
	40002	Early Learning Blended Pool

ESEA CODING EXAMPLES

Code Structure						
Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
3 Digits	4 Digits	4 Digits	4 Digits	1 Digit	5 Digits	Various

1. Title II.A full-time Elementary Class Size Reduction Teacher budgeted under 1100 Regular Instruction.

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
xxx	1111	6111	4020	4	46500	$30,000
xxx	1111	62xx	4020	4	46500	$8,000

2. Title I.A homeless set-asides budgeted for full-time/part-time homeless liaison budgeted under 2100 Non Instructional Support Services.

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
xxx	2113	6151/6161	4020	4	45100	$30,000

3. Title I.A homeless Set-Asides budgeted for clothing, food, or other personal needs budgeted under 3611 Homeless & Other Disadv. Student Activities Svcs.

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
xxx	3611	6411	4020	4	45100	$8,000

4. Title I.A homeless set-asides budgeted for contracted pupil transportation to and from school budgeted under should be under 2500 Transportation and Maintenance.

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
xxx	2558	6341	4020	4	45100	$10,000

5. Title I.A technology supplies that fall below the capitalization threshold and used by students in the classroom or that have student instruction focus should be coded to 1111, 1131, or 1151. Technology supporting instruction in elementary building budgeted under 1100 Regular Instruction.

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
xxx	1111	6412	4020	4	45100	$900

6. Title I.A technology-related equipment such as smart boards used by students in the classroom or that have student instruction focus should be coded to 1111, 1131, or 1151. Technology supporting instruction in elementary building budgeted under 1100 Regular Instruction.

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
xxx	1111	6543	4020	4	45100	$900

7. Title II.A funds REAP-Flexed for Title I.A full-time/part-time Elementary School Supplemental Math Teacher budgeted under TI.A 1200 Supplemental Instruction.

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
xxx	1251	6111/6122	4020	4	46500	$20,000
xxx	1251	62xx	4020	4	46500	$5,000

8. Title I.A full-time/part-time Middle School Supplemental Math Teacher budgeted under 1200 Supplemental Instruction.

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
xxx	1251	6111/6122	3020	4	45100	$40,000
xxx	1251	62xx	3020	4	45100	$9,000

9. Title IV.A speaker to educate students on bullying. Contracted service budgeted under 2100 Support Services-Pupils.

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
xxx	2122	63xx	4020	4	46100	$12,000
xxx	2122	63xx	3020	4	46100	$8,000
xxx	2122	63xx	1050	4	46100	$10,000

10. Title I.A full-time/part-time Instructional Coach in elementary building budgeted under 2200 Professional Development.

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
xxx	2213	6111/6122	4020	4	45100	$40,000
xxx	2213	62xx	4020	4	45100	$9,000

11. Title II.A full-time/part-time Instructional Coach in middle school budgeted under 2200 Professional Development.

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
xxx	2213	6111/6122	3020	4	46500	$40,000
xxx	2213	62xx	3020	4	46500	$9,000

12. Title II.A district-wide in-service on differentiated instruction. Contracted service budgeted under 2200 Professional Development. Prorated $100,000 contract among buildings based on enrollment.

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
xxx	2213	63xx	4020	4	46500	$20,000
xxx	2213	63xx	4030	4	46500	$24,000
xxx	2213	63xx	3050	4	46500	$26,000
xxx	2213	63xx	1050	4	46500	$30,000

If the program serves the entire LEA, determine the percentage of students enrolled in each building.

Building	4020	4030	4050	4060	Total
Enrollment	250	300	325	375	1,250
Percentage	20%	24%	26%	30%	100%

13. ESEA Consolidated Federal Programs Coordinator budgeted under Title I.A and Administration Pool. Prorated $60,000 salary among Title I elementary buildings based on enrollment.

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
xxx	2329	6112	4020	4	45100	$12,000
xxx	2329	6112	4030	4	45100	$14,400
xxx	2329	6112	4050	4	45100	$15,600
xxx	2329	6112	4060	4	45100	$18,000

If the program serves the entire LEA, determine the percentage of students enrolled in each building.

Building	4020	4030	4050	4060	Total
Enrollment	250	300	325	375	1,250
Percentage	20%	24%	26%	30%	100%

14. Title I.A Instructional Aide Salaries budgeted under 3512 Early Childhood Instruction.

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
xxx	3512	6152	Where reported in MOSIS	4	45100	$20,000
xxx	3512	62xx	Same as above	4	45100	$5,000

15. Title I.A purchased Instructional Services for elementary students budgeted under 3711 Non-Public Services.

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
xxx	3711	6311	4020	4	45100	$10,000

16. Title I.A full-time/part-time School/Home Coordinator at High School budgeted under 3900 Parent Involvement.

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
xxx	3912	6151/6161	1050	4	45100	$20,000
xxx	3912	62xx	1050	4	45100	$5,000

17. Title I.A full-time Elementary Supplemental Reading Teacher budgeted under 1200 Regular Instruction. Last digit of Fund type indicates that the expenditure is for the 18-19 fiscal year. The year is necessary for federal obligations that occur in one year but get paid in the subsequent year. Obligation occurs when the work is performed (August 2018-May 2019) regardless of when payment is made.

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
029	1251	6111	4020	4	45100	$40,000
029	1251	62xx	4020	4	45100	$10,000

18. Schoolwide Pool must be reported with a Project Code of 40001. **LEAs must report all expenditures under the appropriate location code, even if the location code is not required in the MO Financial Accounting Manual.** DESE will designate the source-of-funds code for the expenditures for each location code based on budget contribution. LEAs should use the same source code for all SWP expenses. Total expenditures reported on the FER will equal the sum of the building allocations. For additional information: Schoolwide Pool User Guide | Missouri Department of Elementary and Secondary Education (mo.gov)

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
See Manual	See Manual	See Manual	varies	TBD by DESE	40001	$1,000,000

Following is the Schoolwide Pool Funding in budget revision								
					Building Percentage of Pool			
Attendance Center Distribution	Title I	Title II.A	State and Local Funds	Total	Title I	Title II.A	State/Local	Total
Total Funds Available		$162,572.66	$0.00					
Maximum Allowed for Schoolwide Pool		$162,572.66	$0.00					
Funds Already Budgeted		$0.00						
Total Available For Schoolwide Pool		$162,572.66	$16,474,236.00					
Parent Program Total Amount Distributed to Schoolwide Pool		$0.00	$0.00					
4020 BLUE HILLS ELEM.	$80,045.75	$35,420.82	$2,346,041.00	$2,461,507.57	3.2519%	1.4390%	95.3091%	100.0000%
4040 BUCKNER ELEM.	$82,496.14	$37,113.60	$2,510,133.00	$2,629,742.74	3.1370%	1.4113%	95.4517%	100.0000%
4060 CLER-MONT ELEM.	$102,507.58	$35,282.66	$2,546,006.00	$2,683,796.24	3.8195%	1.3147%	94.8658%	100.0000%
4080 ELM GROVE ELEM.	$113,942.68	$22,019.81	$2,467,433.00	$2,603,395.49	4.3767%	0.8458%	94.7775%	100.0000%
4110 FIRE PRAIRIE MIDDLE	$184,186.92	$3,345.00	$4,236,976.00	$4,424,507.92	4.1629%	0.0756%	95.7615%	100.0000%
4130 INDIAN TRAILS ELEM.	$95,973.23	$29,390.77	$2,367,647.00	$2,493,011.00	3.8497%	1.1789%	94.9714%	100.0000%
Total Distributed to Schoolwide Pool	$659,152.30	$162,572.66	$16,474,236.00					
Total Available Remaining	$0.00	$0.00	$0.00					
Percentage of Pool Total	3.8110%	0.9399%	95.2490%	0				

19. Early Learning Blended Funding must be reported with a Project Code of 40002. For the purposes of the Current Expenditure Calculation by building as required by ESSA, DESE will calculate the percentages from the LEA's final expenditure report (FER) for the Source of Funds utilized for these blended funding expenditures.

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
See Manual	See Manual	See Manual	varies	TBD by DESE	40002	$500,000

20. Transferability allows the LEA to transfer the funds to another eligible ESSA program.

Title II.A funds Transferred to Title I.A. Budget, payment request, and FER are under Title I.A. Revenue is both Title I.A and II.A.

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
See Manual	See Manual	See Manual	Varies	4	45100	$31,485

More information can be found at **USED Transferability Guidance**.

How does an LEA make a transfer?
The mechanics of a transfer will depend on the nature of the State and local financial reporting systems. For example, in transferring funds, an LEA may –

- Move funds from the account(s) of the program(s) from which the funds are being transferred into the account(s) of the program(s) to which the funds are being transferred.
- Establish a new, separate account for transferred funds.
- Keep the "transferred funds" in their original account(s), but maintain documentation that shows how "transferred funds" in the original account(s) have been reclassified. In other words, in transferring funds, an LEA does not actually have to move funds from one account to another so long as it maintains adequate documentation to account for the transfer.

- Regardless of the method that the LEA uses to transfer funds, the LEA must maintain records demonstrating how a program's overall funds (including transferred funds) were spent. However, the LEA does not have to account separately for the expenditure of the funds that were transferred into a program and the allocation to which the transferred funds were added.

ADDITIONAL CODING GUIDANCE

GRID	GENERAL LEDGER
1000 Instruction-Instruction includes the activities dealing directly with the teaching of pupils, or the interaction between teachers and pupils. Teaching may be provided for pupils in a school classroom, in another location such as in a home or hospital. It may also be provided through some other approved medium such as television, radio, telephone and correspondence. Included here are the activities of aides or assistants of any type (graders, teaching machines, etc.) that assist in the instructional process. **1100 Regular Programs-** Instructional activities that provide pupils in grades K-12 with learning experiences to prepare them for activities as citizens, family members and non-vocational workers and are contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps.	**1111 Elementary** - Learning experiences that are concerned with knowledge, skills, appreciation, attitudes and behavioral characteristics considered to be needed by all pupils in terms of their awareness of the world relating to work and life within our culture that should be achieved during the elementary school years. Technology used by students in the classroom or that have a student instruction focus should be coded here. Includes homebound instruction for students without IEPs. Specialized instruction and homebound instruction for students with IEPs should be coded to 1221.For further support please refer to the Technology Coding Guidance located on the School Finance Topics and Procedures Webpage. **1131 Middle/Junior High** - Learning experiences that are concerned with knowledge, skills, appreciation, attitudes and behavioral characteristics considered to be needed by all pupils in terms of understanding themselves and their relationships with society and various career clusters, which should be achieved during the middle school years. Technology used by students in the classroom or that have a student instruction focus should be coded here. Includes homebound instruction for students without IEPs. Specialized instruction and homebound instruction for students with IEPs should be coded to 1221. **1151 High School -** Learning experiences concerned with knowledge, skills, appreciation, attitudes and behavioral characteristics considered to be needed by all pupils in terms of understanding themselves and their relationships with society and the various occupations and/or professions that normally may be achieved during the high school years. Includes homebound instruction for students without IEPs. Specialized instruction and homebound instruction for students with IEPs should be coded to 1221. Technology used by students in the classroom or that have a student instruction focus should be coded here. **1193 Alternative Programs -** Alternative education programs that focus on the educational needs of students at risk of failing or dropping out of school because of academic, behavioral, or situational factors. **CODING** • Class size reduction teacher(s) • Distance learning & technology related materials & equipment for regular classrooms.

	• 994210 At Risk (1193)
1200 Special Programs - Services provided to students that address specific criteria and/or needs of the student. The Special Program service area includes Gifted, Special Education and Related Services, Supplemental Instruction, and Bilingual Education for grades pre-kindergarten, kindergarten, elementary and secondary.	**1211 Gifted and Talented** - Programs for pupils who exhibit precocious developments of mental capacity and learning potential and/or talents as determined by competent professional evaluation to the extent that continued educational growth and stimulation could best be served by an academic environment beyond that offered through a standard grade-level curriculum. **1251 Supplemental Instruction -** Special learning experiences for students that have been identified as needing additional educational opportunities beyond those provided in the usual school program if they are to be educated to the level of their ability. **1252 Migrant -** Special learning experiences for identified eligible migratory students. **1254 Institutions for Neglected Students** - Special learning experiences for youth who reside in a public or private residential facility, other than a foster home, for youth who have been committed or voluntarily placed due to abandonment, neglect, or death of parents/guardians. **1271 Bilingual -** Special learning experiences for pupils from homes where the English language is not spoken. **CODING** • 054840 Supplemental Reading, Reading Recovery, and Early Literacy - 1251 Supplemental Instruction • 054891 Supplemental English Language Arts - 1251 Supplemental Instruction • 115891 Supplemental Match • 135000 Supplemental Science • 990808 Gifted – 1211 Function Code • 054865 Supplemental ESOL – 1271 Bilingual • Neglected Institution – 1254 Institutions for Neglected Students • 889650 Language Translator – 1271 Bilingual • 054891 Supplemental English Language Arts - 1251 Supplemental Instruction
2000 Support Services - Support services are those services that provide administrative, technical (such as guidance and health) and logistical support to facilitate and enhance instruction, and to a lesser degree, community services. Supporting services exist as adjuncts for the fulfillment of the objectives of	**2113 Social Work Services -** Activities such as investigating and diagnosing pupil problems arising out of the home, school, or community; casework and group work services for the child, parent or both; interpreting the problems of pupils for other staff members; and promoting modification of the circumstances surrounding the individual pupil's problem insofar as the resources of the family, school and community can be effectively employed to resolve the problem. Includes related services provided to students with IEPs under the Individuals with Disabilities Education Act.

instruction, rather than as entities within themselves. **2100 Support Services - Pupils -** Activities that are designed to assess and improve the well-being of pupils and to supplement the teaching process. **2120 Guidance Services -** Activities that include counseling with pupils and parents, providing consultation with other staff members on problems, evaluating the abilities of pupils, assisting pupils to make their own educational and career plans and choices, assisting pupils in personal and social development, providing referral assistance and working with other staff members in planning and conducting guidance programs for pupils.	**2122 Counseling Services -** Activities concerned with the relationship between one or more counselor(s), between one or more pupils as counselee(s), between students and students, and between counselors and staff members in which the pupil is helped to understand his/her educational, personal and occupational strengths and limitations; relate his/her abilities, emotions and aptitudes to educational and career opportunities; and utilize his/her abilities in formulating realistic plans and achieve satisfying personal and social development. Includes related services provided to students with IEPs under the Individuals with Disabilities Education Act. **2122 Counseling Services -** Activities concerned with the relationship between one or more counselor(s), between one or more pupils as counselee(s), between students and students, and between counselors and staff members in which the pupil is helped to understand his/her educational, personal and occupational strengths and limitations; relate his/her abilities, emotions and aptitudes to educational and career opportunities; and utilize his/her abilities in formulating realistic plans and achieve satisfying personal and social development. Includes related services provided to students with IEPs under the Individuals with Disabilities Education Act. **2134 Nursing Services -** Activities associated with nursing, which are not instruction, such as health inspection, treatment of minor injuries treatment of conditions associated with disabilities, and referrals for other health services. Includes related services provided to students with IEPs under the Individuals with Disabilities Education Act. **CODING** • 887900 Other Pupil Personnel (Behavior Intervention Specialist) - 2113 Social Work Services • 881750 Homeless Liaison - 2113 Social Work Services • 876000 Nurse - 2134 Nursing Services • 887400 Social Worker - 2113 Social Work Services • 885000 High School Guidance Counselor, 885200 Junior High Guidance, 885400 Middle School Guidance, 885600 for Elementary Guidance - 2122 Counseling Services
2200 Support Services - Instructional Staff - Activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils. **2210 Improvement of Instruction Services -** Activities that are designed primarily for assisting instructional staff in planning, developing and	**2213 Instructional Staff Training Services** - Activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff and the administrators that oversee instruction, such as principals and superintendents, during the time of their service to the school system or school. Among these activities are in-service training (including mentor teachers), workshops, conferences, demonstrations, school visits, courses for college credit (tuition reimbursement), and travel associated with these trainings. The cost associated with providing substitute teachers in the classroom while the regular teachers attend training should be included in this code. Those expenditures that fall outside the direction of the board approved school improvement plan or above that required by Section 160.530, RSMo, should also be included to this code.

evaluating the process of providing learning experiences for pupils. These activities include curriculum development, techniques of instruction, child development and understanding, staff training, teacher mentor/professional development, etc.	**CODING (NON-SUPERVISORY)** • 05481 Reading Instructional Coach – 2213 Instructional Staff Training Services • 115800 Math Instructional Coach – 2213 Instructional Staff Training Services • 135000 Science Instructional Coach - – 2213 Instructional Staff Training Services • 880030 Teaching Methods Coach – 2213 Instructional Staff Training Services
2300 Support Services - General Administration - Activities concerned with establishing and administering policy for operating the LEA.	**2329 Other Executive Administration Services -** Other executive administration services not specifically addressed above including program directors program coordinators, program secretaries, and program administrative supplies/equipment. **CODING** • 881700 Federal Programs Coordinator - 2329 Other Executive Administration • 888400 Administrative Clerk - 2329 Other Executive Administration
2500 Business Support Services - Activities concerned with purchasing, paying, transporting, exchanging and maintaining goods and services for the LEA. Included are the fiscal services, property and accounting services, operation and maintenance services and internal services for operating all schools. This code series is not meant to imply an organizational structure or administrative flow for LEAs.	**2546 Security Services -** Activities concerned with maintaining order and safety in school buildings, on school grounds and in the vicinity of schools at all times. Included are police activities for school functions, traffic control on school grounds and in the vicinity of schools, safety-related equipment (such as building alarm systems, hall monitor services, security locking devices and security fencing) and certain types of capital outlay expenditures addressing building-related safety concerns. Facility construction expenditures must be coded to a code in the 4000 function code area **2557 School Choice (ESEA)/Proportionate Share (IDEA) Transportation Cost –** Includes School Choice (ESEA) and Proportionate Share (IDEA) transportation costs which are described as follows: School Choice (ESEA) transportation costs are incurred based on the public school choice requirements that allow students enrolled in a school identified for school improvement to transfer to a school that has not been identified for school improvement. Proportionate Share (IDEA) transportation costs to provide proportionate share services for parentally placed private, parochial, and/or home schooled children with disabilities, ages 5-21, who have been evaluated and determined eligible for special education and related services. **CODING** • 887910 School Resource Officer – 2546 Security Services

3500 Early Childhood Program - Activities providing programs for three- and four-year-old children.	**3512 Early Childhood Instruction -** Learning experiences in a classroom setting for three- and four-year-old children that promote cognitive, physical, social and emotional development and provide a solid foundation for later knowledge and skill acquisition to enable the child to enter kindergarten ready to succeed. Expenditures for early childhood special education programs should not be reported under this code. **CODING** • Preschool • Preschool Home Visits
3600 Welfare Activities Services	**3611 Homeless and Other Disadvantaged Student Activities Services -** Activities providing for the personal needs of individuals who have been designated homeless or disadvantaged. They include stipends for school attendance, salaries paid to pupils for work performed whether for the LEA or for an outside concern, or for clothing, food, or other personal needs.
3700 Non-Public School Pupils' Services	**3711 Non-Public School Students' Services -** Activities to provide equitable services for non-public school students, teachers and other education personnel as required by federal programs.
3900 Other Community Services	**3912 Parental Involvement -** Activities concerned with providing parental involvement services as detailed in the parent involvement policies and plans in accordance with federal program requirements including the cost of interpreters for parents. **CODING** • 889700 School Home Coordinator • 054890 Family Literacy Facilitator
4000 Facilities Acquisition and Construction Services - Activities concerned with the acquisition of land and buildings; remodeling of buildings; construction of buildings and additions to buildings; initial installation and extensions of service systems and other built-in equipment; and improvements to sites. Costs of these items are charged here within the Capital Projects Fund.	

Object Codes

Budget	General Ledger
6100 Certificated Salaries	611x Certificated Salaries
6150 Noncertificated Salaries	615x Classified Salaries - Regular • **6152 -Instructional Aide Salaries** -Salary paid to teacher aides whether certificated or non-certificated. Certificated aides should be paid out of the Special Revenue (Teachers) Fund. Non-certificated aides should be paid out of the General (Incidental) Fund. • **6153 -Classified Substitute Salaries** -Salaries paid to substitutes for classified employees of the LEA.
6200 Employee Benefits	6200 Employee Benefits – Amounts paid by LEAs on behalf of employees. These charges should be distributed to functions in accordance with salary function of the employee.
6300 Purchased Services	63xx – Amounts paid for services rendered by personnel who are not on the LEA's payroll and for other services that LEAs may purchase.
6400 Materials & Supplies	64xx – Supplies and Materials – Amounts paid for material items of an expendable nature that are consumed, wear out, deteriorate in use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances.
6500 Capital Outlay	65xx – Capital Outlay – Expenditures for the acquisition of capital assets or additions to capital assets. They include expenditures for initial equipment; additional equipment; and replacement of equipment.

ADDITIONAL RESOURCES

- **General Federal Fiscal Guidance**
  - Definitions
  - Allowable/Reasonable/Allocable costs
  - Annual Risk Assessment
  - Cash Management Improvement Act (CMIA)
  - Conferences/Meetings
  - Equipment and Other Capital Expenditures (construction)
  - Contracts vs. Subrecipient/Subgrantee
  - Davis-Bacon Act
  - Debarment and Suspension
  - Equipment and Real Property Management
  - Financial Management/Separate Tracking
  - Fraud and Abuse
  - Nondiscrimination
  - Obligation
  - Period of Availability
  - Political Activity
  - Procurement
  - Program Income
  - Record Retention
  - Single Audit

    - Supplement/Supplant Requirements
    - Supplies
    - Time and Effort
    - Travel Costs
- **ESEA Legislation and Guidance**
- **Consolidated Federal Programs Administrative Manual**
- **Education Department General Administrative Regulations (EDGAR)**
- **General Education Provision Act (GEPA)**
- **Uniform Grant Guidance (UGG) - 2 CFR**

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